



**State of Hawaii
Department of Taxation**

Joint Electronic Filing Program with the Internal Revenue Service

Electronic Filing Test Package

Tax Year 2005

November 7, 2005

Publication EF-3

[THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK.]

Software Developer Testing Procedures

1. **Concurrent Hawaii testing** – Software developers may participate in Hawaii testing concurrently with IRS Participants Acceptance Test System (PATs) testing.
2. **Testing Period** – The Department will begin retrieving test records from the IRS on November 9, 2005. Testing is allowed year round. Our office will be closed on weekends and on all National holidays. In addition, Hawaii has 4 state holidays observed on March 27, April 14, June 12, and August 18, 2006.
3. **Before you begin!** – Please call 808-587-1740 or send an e-mail to the Electronic Filing Coordinator (e-mail address: Tax.Efile@hawaii.gov) before transmitting test returns and provide the following information:
 - Your company's name
 - Your ETIN
 - The name, telephone number and e-mail address of a contact person
 - Approximate date you will transmit
 - If using a third party Transmitter, the Transmitter's ETIN
 - Identify your software limitations that have been approved by the IRS. Refer to IRS Publication 1346 for the list of limitations.
 - Limitations for Hawaii returns
4. **Hawaii test returns** – The 18 Hawaii test returns are based on **IRS 2005 electronic filing test scenarios**. The cover sheet for each state test references the IRS test return number and describes the variations from the IRS test scenario. The 18 test case scenarios are included in this packet.
5. **Hawaii downloads** – The Department will retrieve test returns daily from the IRS for processing in the test system. Retrieval will be approximately 9:00 a.m. Hawaii Standard Time (HST).
6. **Acknowledgments and Test Return Results** – Hawaii will use the IRS for test return acknowledgements. Report files containing comparison results of the tests will be sent to the contacts provided.
7. **Variables** – We accept variances for some differences in test transmissions. These differences will show as a mismatch in the Test Return Results. When the only differences are acceptable variances, we will indicate the variance has been accepted and the form type has passed testing. Most common variances follow:
 - Spelling and typographical errors that do not affect the computation of the return.
 - Abbreviations vs. complete spellings of words (e.g., Lane vs. Ln; Square vs. Sq.; Housing vs. Hsng; etc.).
 - Rounding differences.
 - Differences in tax when using tax rate charts versus tax tables.
 - If your software will not be used for on-line filing, you may omit filling in Field 49 of the Generic Record Layout.

8. **Passing Hawaii testing** – When the Department has received acceptable transmissions of all test returns, the developer will be notified via e-mail that the software has passed Hawaii testing.

Tax Year 2005 Publication EF-3 Test Case Changes

November 18, 2005

Hawaii Test Case #13

- Philip Grass and Angela Grass were deleted as dependents on the federal and Hawaii income tax returns.

December 6, 2005

Hawaii Test Case #17

- Form N-15, signature area: Occupation changed from "Investment Specialist" to "Investment Spec".

December 14, 2005

Hawaii Test Case #3

- Line 21d Contributions: \$1,000
- Line 25 Taxable income: \$19,780
- Line 26 Tax liability: \$1,112 (from tax tables)
- Line 46 Balance due: \$162
- IRS scenario changes and script changes are as noted on the IRS Publication 1436 Phase 2 Revisions for IRS Test #9.

Hawaii Test Case #5

- Form N-11, mailing address area: Delete Richard D. Richard from the "Care Of" line.

Hawaii Test Case #8

- Form N-11, mailing address area: Add John Doe to the "Care Of" line.

Hawaii Test Case #12

- For purposes of this test, the taxpayer will not be required to attach federal Form 8914 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Form 8914 is attached.
- Line 38b Taxes: \$800
- Line 38d Contributions: \$1,000
- Line 40a Standard deduction: \$0
- Line 40b Prorated standard deduction: \$0
- Line 43 Taxable income: \$21,080
- Line 44 Tax liability: \$1,210 (from tax tables)
- Line 63 Balance due: \$410
- IRS scenario changes and script changes are as noted on the IRS Publication 1436 Phase 2 Revisions for IRS Test #9.

Hawaii Test Case #14

- Form N-15, mailing address area: Delete Richard D. Richard from the "Care Of" line.

January 12, 2006

Hawaii Test Case #13

- Form N-15, Line 36, Column B Hawaii AGI should be \$25,450.

Hawaii Test Case #1 (Based on the modified 2005 IRS Test #5)**Attachments (PDFs):**

Hawaii Form N-11
 Hawaii Form N-210
 Form W-2(2)

Taxpayer Name: TEST O MAPLE
 Taxpayer SSN: 400-00-7905

Hawaii changes to IRS test:

All form(s):

Taxpayer Social Security number changed to Hawaii test designation:
400-00-7905

Taxpayer Address changed to Hawaii address:
2763 LLANES CT
KAILUA HI 96734

Taxpayer Telephone Number changed to Hawaii telephone number:
808-555-1111

W-2(1):

Employer changed to the **United States Air Force**
 Box 15 State changed to Hawaii: **HI**
 Box 16 State wages: **\$2,000** (The difference of \$800 between federal and state wages is COLA.)

W-2(2):

Employer changed to the **Hawaii National Guard**
 Box 15 State changed to Hawaii: **HI**

State Return Details:**FORM N-11**

First time filer:	yes
Line 7 Federal AGI:	\$13,900
Line 8 Difference in wages:	\$800
Line 9 Interest on bonds:	\$94,094
Interest from CA bonds is taxed for Hawaii purposes but not for Federal purposes. This interest is not included in the Federal return detail.	
Line 15 Military reserve pay:	\$2,594
Pay is not taxed for Hawaii purposes but taxed for Federal purposes.	
Line 16 IHA payments:	\$1,000
Line 20 Hawaii AGI:	\$105,200
Taxpayer is a dependent of another?	yes
Line 22 Standard deduction:	\$1,500
Line 25 Taxable income:	\$103,700
Line 26 Tax liability:	\$7,933 (from tax rate schedule)
Line 30 Withholding and IHA distribution:	\$84
Line 31 Estimated tax payments:	\$900
Line 46 Balance due:	\$6,949
Line 47 Penalty for underpayment of estimated tax:	\$125 (The underpayment penalty is calculated using full months, not days as calculated on federal Form 2210. See section 235-97(f), HRS, at www.hawaii.gov/tax .)

HAWAII TEST CASE #1

Line 48	Preprinted label:	yes
Line 49	Federal Schedule C:	no
Line 50	Federal Schedule E:	no
Line 51	Federal Schedule F:	no
No designee		
Hawaii Election Campaign Fund:		yes

Form N-210

Part I

Line c	(x)
--------	------------

Part II

Line 1	\$7,933
--------	----------------

Line 4	\$84
--------	-------------

Line 7	\$2,700
--------	----------------

Part III

Line 10	\$246 (\$900 estimated tax payments plus \$84 in withholding divided evenly to 4 periods.)
---------	---

Part IV

Line 18 (all columns)	04/20/2006
-----------------------	-------------------

TEST #5 - IRS scenario

FORMS REQUIRED: FORM 1040A, SCH 1, FORM PMT

INFORMATION RETURNS ATTACHED: FORM W-2 (2)

ENTRIES NOT REQUIRING FORMS:

STATEMENTS:

OTHER: DEPENDENT OF ANOTHER
DIRECT DEBIT

THIRD PARTY DESIGNEE: NONE

PREPARED BY: TAXPAYER

TAXPAYER: NAME: TEST O MAPLE	SSN: 400-00-1005
DOB: 04-15-1987	OCCUPATION: TREE TRIMMER
DISABLED: NO	PRES ELEC FUND: YES
DAYTIME PHONE #: 201-555-1111	BLIND: NO

CHECK DIGITS FROM IRS LABEL: KX

ADDRESS: 7842 WEEPING WILLOW LN
AUDUBON, NJ 08106-7842

FILING STATUS: SINGLE	LINE 6d: 0
------------------------------	-------------------

SCHEDULE 1:

PART I:

LINE 1: FIRST SECURITY	6500
MONEY BANK	1000 (TAX-EXEMPT)

PART II:

LINE 5: DOW SMITH	3000 (NON-QUALIFIED)
--------------------------	----------------------

FORM PAYMENT: ACH DEBIT

RTN: 012345672
ACCT #: 1234000000
TYPE OF ACCT: CHECKING
AMOUNT OF PAYMENT: 10
REQUESTED PAYMENT DATE: 04-17-2006
TAXPAYERS DAYTIME PHONE NUMBER: 201-555-1111
TYPE OF FORM BEING FILED: 1040A

PRACTITIONER PIN INFORMATION:

JURAT/DISCLOSURE VERSION INDICATOR: D

PAID PREPARER SIGNATURE: EFIN + 28734

PRIMARY TAXPAYER SIGNATURE: 19821

PIN TYPE: P

AUTHENTICATION RECORD:

TAXPAYER SIGNATURE DATE: 03-21-2006

ETD TRANSMISSION:

FORM 9465:

LINE 3: (201) 555-1003; 10:00PM

LINE 4: (201) 555-1111; (no ext); 9:00AM

LINE 5: FIRST SECURITY

21 MAIN ST

AUDUBON NJ 08106-0021

LINE 6: OAKLEYS YARD AND GARDEN

87 KUDZU CENTER

AUDUBON NJ 08106

LINE 7: FORM 1040A

LINE 8: 2005

LINE 9: 54

LINE 10: 10

LINE 11: 26

LINE 12: 1

LINE 13(a): 012345672

LINE 13(b): 1234000000

ACCOUNT TYPE: CHECKING

TAXPAYER PIN: 19821

PRIOR YEAR AGI: 0

SIGNATURE DATE: 04-17-2006

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM W-2 (2)

FORM 1040A

First Name, MI & Last Name:	(TEST O MAPLE)
Social Security Number:	(400-00-7905)
Home Address:	(2763 LLANES CT)
City, State, and Zip:	(KAILUA HI 96734)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
Filing Status:	(SINGLE)
Number of boxes on 6a and 6b:	(0)
Total number box 6d:	(0)
Line 7 Total wages:	(4400)
Line 8a Taxable interest:	(6500)
Line 8b Tax exempt interest:	(1000)
Line 9a Ordinary dividends:	(3000)
Line 15 Total income:	(13900)
Line 21 Adjusted gross income:	(13900)
Line 22 Amount from line 21:	(13900)
Line 24 Standard deduction:	(4650)
Line 25 Subtract line 24 from line 22:	(9250)
Line 26 Multiply \$3200 by the total number of exemptions on line 6d:	(0)
Line 27 Taxable income:	(9250)
Line 28 Tax:	(1026)
Line 36 Subtract line 35 from line 28:	(1026)
Line 38 Total tax:	(1026)
Line 39 Federal income tax withheld:	(972)
Line 43 Total payments:	(972)
Line 47 Amount you owe:	(54)
Taxpayer's occupation:	(TREE TRIMMER)
Third party designee:	(NO)
Daytime phone number:	(808-555-1111)
Taxpayer PIN:	(19821)
Date:	(03-21-2006)

HAWAII TEST CASE #1

Form W-2 #1

b. Employer identification number: (22-2244661)
c. **Employer's name** address and zip code: **(UNITED STATES AIR FORCE)**
(783 CHRISTMAS TREE DRIVE)
(AUDUBON NJ 08106)
d. **Employee's social security number:** **(400-00-7905)**
e. Employee's name (first, mi, last): (TEST O MAPLE)
f. **Employee's address and zip code:** **(2763 LLANES CT)**
(KAILUA, HI 96734)

Box 1 Wages, tips, etc.: (1200)
Box 2 Federal income tax withheld: (472)
Box 3 Social security wages: (1200)
Box 4 Social security tax withheld: (74)
Box 5 Medicare wages and tips: (1200)
Box 6 Medicare tax withheld: (17)
Box 15 State and state ID number: **(HI 22130)**
Box 16 State wages: **(2000)**
Box 17 State income tax withheld: (84)

Form W-2 #2

b. Employer identification number: (22-3355771)
c. **Employer's name** address and zip code: **(HAWAII NATIONAL GUARD)**
(87 KUDZU CENTER)
(AUDUBON NJ 08106)
d. **Employee's social security number:** **(400-00-7905)**
e. Employee's name (first, mi, last): (TEST O MAPLE)
f. **Employee's address and zip code:** **(2763 LLANES CT)**
(KAILUA, HI 96734)

Box 1 Wages, tips, etc.: (3200)
Box 2 Federal income tax withheld: (500)
Box 3 Social security wages: (3200)
Box 4 Social security tax withheld: (198)
Box 5 Medicare wages and tips: (3200)
Box 6 Medicare tax withheld: (46)
Box 15 State and state ID number: **(HI 07543917)**
Box 16 State wages: (3200)

Hawaii Test Case #2 (Based on the modified 2005 IRS Test #6)**Attachments (PDFs):**

Hawaii Form N-11
Hawaii Schedule X

Taxpayer Name: TEST P BARRELL
Taxpayer SSN: 400-00-7906

Hawaii changes to IRS test:

All form(s):
Social Security number changed to Hawaii test designation:
400-00-7906
Address changed to Hawaii address:
45-553C KUUIPO PL
KANEOTE, HI 96744
1099-R(1), 1099-R(2):
Box 11 State changed to reflect Hawaii: HI

State Return Details:**FORM N-11**

Address change:	yes
Year spouse died:	2004
Line 7 Federal AGI:	\$17,420
Line 13 Non taxable pensions:	\$4,920
Line 20 Hawaii AGI:	\$12,500
Line 22 Itemized or standard:	\$1,900
Line 25 Taxable income:	\$7,480
Line 26 Tax liability:	\$167 (from tax tables)
Line 32 Estimated from 2004:	\$42
Line 33 Extension payments:	\$8
Line 34 Low income refundable credit:	\$190
Line 34 DHS exemptions:	4
Line 40 Overpaid:	\$73
Line 43a School repair contribution:	no
Line 43b Library contribution:	no
Line 43c Domestic violence contribution:	no
Line 45a Refund:	\$73
Line 45b Routing transit number:	121301028
Line 45c Type of account:	savings
Line 45d Account number:	70261192123456789
Line 49 Federal Schedule C	no
Line 50 Federal Schedule E	no
Line 51 Federal Schedule F	no
Taxpayer's designee information:	
Designee's Name:	JOHN DOE
Phone No.:	888-555-1111
ID Number:	11122
Hawaii Election Campaign Fund:	yes

State Schedule X Information**Part I: LOW-INCOME REFUNDABLE TAX CREDIT DATA:**

Line 2 Persons: **Test Barrell**
Roland Barrell

Line 3 information:

Qualifying person's name	Relationship	Qualifying person's social security number
Alicia Barrell	niece	400-01-7906
Thelma Barrell	niece	400-02-7906
Ben Barrell	nephew	400-03-7906
Grayson Barrell	nephew	400-04-7906

Line 3 Qualifying minor children: **4**
 Line 4 AGI: **\$12,500**
 Line 10 Low-income refundable credit: **\$190**

TEST #6 - IRS scenario**FORMS REQUIRED:** FORM 1040A, SCH 1, SCH 3**INFORMATION RETURNS ATTACHED:** FORM 1099-R (2)**ENTRIES NOT REQUIRING FORMS:** FORM 1040A, LINE 40: 500
FORM 1040A, LINE 46: 125**STATEMENTS:****OTHER:** TOTAL SOCIAL SECURITY BENEFITS RECEIVED: 33**THIRD PARTY DESIGNEE: NAME:** JOHN DOE
PHONE: 888-555-1111
PIN: 11122**PREPARED BY:****TAXPAYER: NAME:** TEST P BARRELL **SSN:** 400-00-1006
DOB: 06-18-1938 **OCCUPATION:** RETIRED
DISABLED: NO **PRES ELEC FUND:** YES
DAYTIME PHONE: NOT GIVEN **BLIND:** NO**CHECK DIGITS FROM IRS LABEL:** NZ**ADDRESS:** 25000 HAM AND BACON JUNCTION
PIG TOWN, MD 21230**FILING STATUS:** QUALIFYING WIDOW(ER) **LINE 6d:** 2
YEAR SPOUSE DIED: 2004**DEPENDENT INFORMATION:**

NAME	AGE	SSN	RELATIONSHIP	# MO	CHILD TAX CR
ROLAND BARRELL	19	400-55-3006	FOSTERCHILD	12	

NOTE: DEPENDENT IS A STUDENT

SCHEDULE 1:**PART I:****LINE 1:** BEST SAVINGS 6000
FORTUNE BANK 4000**SCHEDULE 3:****PART I:****LINE 1:** X (OVER 65)**ETD TRANSMISSION:****FORM 4868:****LINE 4:** 1
LINE 5: 700
LINE 6: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM 1099-R (2)

FORM 1040A

First Name, MI and Last Name:	(TEST P BARRELL)
Social Security Number:	(400-00-7906)
Home Address:	(45-553C KUUIPO PL)
City, State, and Zip:	(Kaneohe, HI 96744)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
Filing Status:	(QUALIFYING WIDOW(ER))
Year spouse died:	(2004)
Dependent #1 Name:	(ROLAND BARRELL)
Social Security Number:	(400-55-3006)
Relationship:	(FOSTERCHILD)
Number of boxes checked on 6a and 6b:	(1)
Number of children who lived with you:	(1)
Total number in box 6d:	(2)
Line 8a Taxable interest:	(10000)
Line 11b Taxable IRA distributions:	(2500)
Line 12b Taxable pensions and annuities:	(4920)
Line 15 Total income:	(17420)
Line 21 Adjusted gross income:	(17420)
Line 22 Amount from line 21	(17420)
Line 23a Taxpayer born before 1/2/1941:	(X)
Number of boxes checked:	(1)
Line 24 Standard deduction:	(11000)
Line 25 Subtract line 24 from line 22:	(6420)
Line 26 Multiply \$3200 by the total number of exemptions on line 6d:	(6400)
Line 27 Taxable income:	(20)
Line 28 Tax:	(2)
Line 30 Credit for elderly or disabled:	(1)
Line 35 Total credits:	(1)
Line 36 Subtract line 35 from line 28:	(1)
Line 38 Total tax:	(1)
Line 39 Federal income tax withheld:	(200)
LITERAL:	(FORM 1099)
Line 40 2005 estimated taxes paid:	(500)
Line 43 Total payments:	(700)
Line 44 Amount overpaid:	(699)
Line 45a Refund:	(574)
Line 45b Routing transit number:	(XXXXXXXXXX)
Line 45d Account number:	(XXXXXXXXXXXXXXXXXXXX)
Line 46 Applied to 2006 estimated taxes:	(125)
Third party designee	(YES)
Designee's name:	(JOHN DOE)
Phone number:	(888-555-1111)
PIN:	(11122)
Taxpayer's occupation:	(RETIRED)

HAWAII TEST CASE #2

Form 1099-R #1

Payer's name address and zip code:

(OUR SHARE BANK & TRUST)
(72 MARKET PLACE)
(PIG TOWN MD 21230-7272)

Payer's identification number:

(52-7754541)

Recipient's social security number:

(400-00-7906)

Recipient's name (first, mi, last):

(TEST P BARRELL)

Recipient's street address:

(45-553C KUUIPO PL)

Recipient's city, state, and zip code:

(Kaneohe, HI 96744)

Box 1 Gross distribution:

(2500)

Box 2a Taxable amount:

(2500)

Box 7 Distribution code:

(7)

Box 7 IRA/SEP Simple:

(X)

Box 11 State

(HI)

Form 1099-R #2

Payer's name address and zip code:

(WEECAN DUETTE LOBBYISTS)
(1000 BUCKS ST)
(PIG TOWN MD 21230)

Payer's identification number:

(52-9081726)

Recipient's social security number:

(400-00-7906)

Recipient's name (first, mi, last):

(TEST P BARRELL)

Recipient's street address:

(45-553C KUUIPO PL)

Recipient's city, state, and zip code:

(Kaneohe, HI 96744)

Box 1 Gross distribution:

(4920)

Box 2a Taxable amount:

(4920)

Box 4 Federal income tax withheld:

(200)

Box 7 Distribution code:

(7)

Box 11 State

(HI)

Hawaii Test Case #3 (Based on the modified 2005 IRS Test #9)**Attachments:**

Hawaii Form N-11
Hawaii Schedule X

Taxpayer name: TEST C ACAPPELLA
Taxpayer SSN: 400-00-7909

Hawaii changes to IRS test:

All form(s):
Social Security number changed to Hawaii test designation:
400-00-7909
Address changed to Hawaii address:
47-578 PUAPOO PL
KANEOTE, HI 96744
Telephone Number changed to Hawaii telephone number:
808-555-1008
W-2(1):
Box 15 State changed to Hawaii: HI

Note: For purposes of this test, the filing status is still married filing separately, but the spouse does not have income and does not file a separate return. This will allow the spouse to be claimed as an exemption on the Hawaii return and to test the box under line 6b. Also, for purposes of this test, the taxpayer will not be required to attach federal Form 2120 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Form 2120 is attached.

State Return Details:**FORM N-11**

Status is MFS and spouse qualifies:	yes
Mark an X in the box under Line 6b:	Spouse meets qualification to be claimed as an exemption on this return
Line 7 Federal AGI:	\$26,000
Line 20 Hawaii AGI:	\$26,000
Line 21b Taxes:	\$800
Line 21c Interest:	\$1,300
Line 25 Taxable income:	\$20,780
Line 26 Tax liability:	\$1,187 (from tax tables)
Line 30 Tax withheld:	\$800
Line 35 Renters credit:	\$150 (spouse qualifies for credit)
Line 46 Balance due:	\$237
Line 49 Federal Schedule C:	no
Line 50 Federal Schedule E:	no
Line 51 Federal Schedule F:	no
Taxpayer's designee information same as federal.	
Hawaii Election Campaign Fund:	yes

State Schedule X Information**Part II: CREDIT FOR LOW-INCOME HOUSEHOD RENTERS DATA**

Line 4	Rental unit address	47-578 PUAPOO PL Kaneohe, HI 96744
Line 4	Rental occupied(from and to):	01 to 12
Line 4	Total rent paid:	\$7,500
Line 4	Owner name and address:	Jay Spector 1 Kapiolani Blvd Honolulu, HI 96814
Line 4	Hawaii Tax I.D. Number:	W44444444-01
Line 5	Taxpayer's share of rent paid:	\$7,500
Line 8	Qualified exemptions:	3
Line 9	Renters credit:	\$150

TEST #9 - IRS scenario**FORMS REQUIRED:** FORM 1040, SCH A, FORM 2120**INFORMATION RETURNS ATTACHED:** FORM W-2 (1)**ENTRIES NOT REQUIRING FORMS:** FORM 1040, LINE 23: 250**STATEMENTS:****OTHER:** SPOUSE ITEMIZES DEDUCTIONS**THIRD PARTY DESIGNEE:** NONE**PREPARED BY:** TAXPAYER

TAXPAYER: NAME: TEST C ACAPPELLA	SSN: 400-00-1009
DOB: 03-16-1969	OCCUPATION: TEACHER
DISABLED: NO	PRES ELEC FUND: YES
DAYTIME PHONE: 314-555-1008	BLIND: NO

SPOUSE: NAME: DUET ACAPPELLA	SSN: 400-00-2009
-------------------------------------	-------------------------

CHECK DIGITS FROM IRS LABEL: QQ

ADDRESS: 4 QUARTET CTR
SOLO, MO 65564

FILING STATUS: MARRIED FILING SEPARATELY **LINE 6d:** 2**DEPENDENT INFORMATION:**

NAME	AGE	SSN	RELATIONSHIP	# MO	CHILD TAX CR
FORTISSIMO ARIA	12	400-55-3009	DAUGHTER	00	X

*NOTE: CHILD CLAIMED AS DEPENDENT BUT DID NOT LIVE WITH TAXPAYER***SCHEDULE A:**

LINE 5a: X
LINE 5: 800
LINE 10: 1300

FORM 2120:**FOR CALENDAR YEAR:** 2005**PERSON BEING CLAIMED:** FORTISSIMO ARIA

INFORMATION FOR PERSON NOT CLAIMING CHILD: TRIO ARIA, 400-55-4009
3 KINGSTON TRIO STREET
SOLO, MO 65564

NOTE: ORIGINAL SIGNATURE MAINTAINED ON FILE SIGNATURE DATE: 12-31-2005

HAWAII TEST CASE #3

ETD TRANSMISSION:

FORM 9465:

LINE 3: (LEAVE BLANK)
LINE 4: (314) 555-1008; EXT 1245; 8:00AM
LINE 5: NONE
LINE 6: SOLO CITY ORCHESTRA
SOLO CENTER SUITE 420
SOLO MO 65564
LINE 7: FORM 1040
LINE 8: 2005
LINE 9: 64
LINE 10: 14
LINE 11: 25
LINE 12: 1

TAXPAYER PIN: 19821
PRIOR YEAR AGI: 0
SIGNATURE DATE: 04-15-2006

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (1)

FORM 1040

First Name, MI & Last Name:	(TEST C ACAPPELLA)
Social Security Number:	(400-00-7909)
Spouse's Social Security Number:	(400-00-2009)
Home Address:	(47-578 PUAPOO PL)
City, State, and Zip:	(Kaneohe, HI 96744)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
Filing Status:	(MARRIED FILING SEPARATELY)
Spouse's First Name and Last Name:	(DUET ACAPPELLA)
Dependent #1 Name:	(FORTISSIMO ARIA)
Social Security Number:	(400-55-3009)
Relationship:	(DAUGHTER)
Qualifying child for child tax credit:	(X)
Number of boxes checked on 6a and 6b:	(1)
Number of children who did not live with you:	(1)
Total number in box 6d:	(2)
Line 7 Total wages:	(26250)
Line 22 Total income:	(26250)
Line 23 Educator expenses:	(250)
Line 36 Total adjustments:	(250)
Line 37 Adjusted Gross Income:	(26000)
Line 38 Amount from line 37:	(26000)
Line 39b If you are married filing separate and your spouse itemizes:	(X)
Line 40 Itemized or standard deduction:	(2100)
Line 41 Subtract line 40 from line 38:	(23900)
Line 42 Multiply \$3200 by the total number of exemptions on line 6d:	(6400)
Line 43 Taxable income:	(17500)
Line 44 Tax:	(2264)
Line 46 Add lines 44 and 45:	(2264)
Line 52 Child tax credit:	(1000)
Line 56 Total credits:	(1000)
Line 57 Subtract line 56 from line 46:	(1264)
Line 63 Total tax:	(1264)
Line 64 Federal income tax withheld:	(1200)
Line 71 Total payments:	(1200)
Line 75 Amount you owe:	(64)
Third party designee:	(NO)
Daytime phone number:	(808-555-1008)
Taxpayers occupation:	(TEACHER)

This return was prepared by the taxpayer

Form W-2 #1

b. Employer identification number:	(43-7685943)
c. Employer's name address and zip code:	(SOLO CITY ORCHESTRA) (SOLO CENTER SUITE 420) (SOLO MO 65564)
d. Employee's social security number:	(400-00-7909)
e. Employee's first name and initial:	(TEST C ACAPPELLA)
f. Employee's address and zip code:	(47-578 PUAPOO PL) (Kaneohe, HI 96744)
Box 1 Wages, tips, other compensation:	(26250)
Box 2 Federal income tax withheld:	(1200)
Box 3 Social security wages:	(26250)
Box 4 Social security tax withheld:	(1628)
Box 5 Medicare wages and tips:	(26250)
Box 6 Medicare tax withheld:	(381)
Box 15 State and employer's state ID no:	(HI 43918273)
Box 16 State wages, tips, etc:	(26250)
Box 17 State income tax:	(800)

Hawaii Test Case #4 (Based on the modified 2005 IRS Test #13)**Attachments:**

Hawaii Form N-11
Hawaii Schedule X

Taxpayer name: TEST U GRASS
Taxpayer SSN: **400-00-7913**

Hawaii changes to IRS test:

All form(s) for primary taxpayer:
Taxpayer/recipient Social Security number changed to Hawaii test designation:
400-00-7913

Taxpayer/recipient Address changed to Hawaii address:
**5 SAND ISLAND ACCESS RD BLDG T922
HONOLULU, HI 96819-4906**

W-2(1):
Box 15 State changed to Hawaii: **HI**

W-2(2):
Box 15 State changed to Hawaii: **HI**
Add Box 17 State income tax withheld: \$10

1099-G:
Line 9 State income tax withheld: \$1100

Form 2441:
Changes are reflected below (in boldface)

Information for CHILDREN RUS, SUSAN CAREGIVER, and A CHILDS PLACE:
Column(b)
55 Sandbox Rd
Honolulu, HI 96819

First Childsplay Blvd
Honolulu, HI 96819

16 Playground St
Honolulu, HI 96819

State Return Details:**FORM N-11**

Line 7	Federal AGI:	\$42,450
Line 20	Hawaii AGI:	\$42,450
Line 21b	Taxes:	\$2,825
Line 22		\$2,825
Line 23		\$39,625
Taxpayer is disabled?		Yes
Line 24	Exemptions:	\$8,320 (regular)
Line 25	Taxable income:	\$31,305
Line 26	Tax liability:	\$1,634 (from tax table)
Line 30	Hawaii income tax withheld:	\$2,825
Line 36	Child care credit:	\$336
Line 40	Overpaid:	\$1527
Line 41	Apply to 2006:	\$500

HAWAII TEST CASE #4

Line 43a	School repair contribution	yes for both taxpayer and spouse
Line 43b	Library contribution	yes for both taxpayer and spouse
Line 43c	Domestic violence contribution	yes for both taxpayer and spouse
Line 44	Amount:	\$18
Line 45a	Refund:	\$1,009
	Direct deposit information is same as federal, except it is for a checking account	
Line 49	Federal Schedule C:	no
Line 50	Federal Schedule E:	no
Line 51	Federal Schedule F:	no
Taxpayers' designee:		
Designee	JOHN DOE	
Phone No.	(888)555-1111	
ID No.	11112	
Hawaii election campaign fund	yes for taxpayer only	

State Schedule X Information

Part III: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES:

Section A: Care Provider Information

Hawaii Tax I.D. Number for Childrenrus:	W22222222-01
Hawaii Tax I.D. Number for Susan	W33333333-01
Caregiver:	
Hawaii Tax I.D. Number for A Childs	W23232323-01
Place:	

Section C: Credit For Child And Dependent Care Expenses

Line 20	AGI:	\$42,450
Line 22	Child care credit:	\$336

TEST #13 - IRS scenario**FORMS REQUIRED:** FORM 1040A, SCH 2, FORM 8812, FORM 8863**INFORMATION RETURNS ATTACHED:** FORM W-2 (2)

ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 13: 1650
 FORM 1040A, LINE 17: 1200
 (TAXPAYER: 800, SPOUSE: 400)

STATEMENTS: FORM 1040A, LINE 6c, DEPENDENT LISTING
 SCH 2, LINE 1, COLUMNS A & B, CHILD CARE PROVIDERS
 SCH 2, LINE 1, COLUMNS C & D, CHILD CARE PROVIDERS
 SCH 2, LINE 2, QUALIFYING NAME

OTHER: DIRECT DEPOSIT
 IRA DISTRIBUTIONS RECEIVED IN 2002: 1800 (TAXPAYER)
 1500 (SPOUSE)

THIRD PARTY DESIGNEE: NAME: JOHN DOE
PHONE: 888-555-1111
PIN: 11112

PREPARED BY:

TAXPAYER: NAME: TEST U GRASS **SSN:** 400-00-1013
DOB: 01-01-1955 **OCCUPATION:** CONSULTANT
DISABLED: NO **PRES ELEC FUND:** YES
DAYTIME PHONE: NOT GIVEN **BLIND:** YES

SPOUSE: NAME: MAY B GRASS **SSN:** 400-00-2013
DOB: 08-22-1960 **OCCUPATION:** SALESPERSON
DISABLED: NO **PRES ELEC FUND:** NO
BLIND: NO

CHECK DIGITS FROM IRS LABEL: XU

ADDRESS: 74131 FESCUE DR
 SAINT THOMAS, VI 00802

FILING STATUS: MARRIED FILING JOINTLY **LINE 6d:** 8

DEPENDENT INFORMATION:

NAME	AGE	SSN	RELATIONSHIP	#	MO	CHILD TAX CR
TIMOTHY GRASS	4	400-55-3013	SON	12		X
MARY GRASS	6	400-55-4013	DAUGHTER	12		X
DAVID GRASS	8	400-55-5013	SON	12		X
SUSAN GRASS	10	400-55-6013	DAUGHTER	12		X
PHILIP GRASS	12	400-55-7013	SON	12		X
ANGELA GRASS	14	400-55-8013	DAUGHTER	12		X

HAWAII TEST CASE #4

DIRECT DEPOSIT: **NAME OF INSTITUTION:** SAVINGS CREDIT UNION
RTN: 253174576
ACCT #: 06542153
TYPE OF ACCT: SAVINGS

SCHEDULE 2:**PART I:****LINE 1:**

(a)	(b)		(c)	(d)
CHILDREN RUS	55 PLAY ST	SAINT THOMAS VI 00802	02-7777777	400
SUSAN CAREGIVER	FIRST ST NW	SAINT THOMAS VI 00802	02-6789000	800
A CHILDS PLACE	16 LEARNING WAY	SAINT THOMAS VI 00802	02-1245556	1940

PART II:**Line 2:**

(a)	(b)	(c)	
TIMOTHY GRASS	400-55-3013	1040	(NOTE: TOTAL PAID 1340)
MARY GRASS	400-55-4013	700	(NOTE: TOTAL PAID 1000)
DAVID GRASS	400-55-5013	500	(NOTE: TOTAL PAID 800)

(NOTE: COLUMN C FOR EACH DEPENDENT IS ADJUSTED BY \$300 EACH OF EXCLUDED BENEFITS)

LINE 3: 2240

PART III:

LINE 12: 1000

LINE 13: 100

FORM 8863:**PART I:****LINE 1:**

(a)	(b)	(c)
TEST U GRASS	400-00-1013	2000
MAY B GRASS	400-00-2013	1500

ETD TRANSMISSION:**FORM 4868:**

LINE 4: 0

LINE 5: 6100

LINE 6: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM W-2 (2)

FORM 1040A

First Name, MI & Last Name:	(TEST U GRASS)
Social Security Number:	(400-00-7913)
Spouse's First Name, MI & Last Name:	(MAY B GRASS)
Spouse's Social Security Number:	(400-00-2013)
Home Address:	(5 SAND ISLAND ACCESS RD BLDG T922)
City, State, and Zip:	(HONOLULU, HI 96819-4906)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
If joint return, does your spouse want \$3.00 to go to this fund:	(NO)
Filing Status:	(MARRIED FILING JOINTLY)
Dependent #1 Name:	(TIMOTHY GRASS)
Social Security Number:	(400-55-3013)
Relationship:	(SON)
Qualifying child for child tax credit:	(X)
Dependent #2 Name:	(MARY GRASS)
Social Security Number:	(400-55-4013)
Relationship:	(DAUGHTER)
Qualifying child for child tax credit:	(X)
Dependent #3 Name:	(DAVID GRASS)
Social Security Number:	(400-55-5013)
Relationship:	(SON)
Qualifying child for child tax credit:	(X)
Dependent #4 Name:	(SUSAN GRASS)
Social Security Number:	(400-55-6013)
Relationship:	(DAUGHTER)
Qualifying child for child tax credit:	(X)
Dependent #5 Name:	(PHILIP GRASS)
Social Security Number:	(400-55-7013)
Relationship:	(SON)
Qualifying child for child tax credit:	(X)
Dependent #6 Name:	(ANGELA GRASS)
Social Security Number:	(400-55-8013)
Relationship:	(DAUGHTER)
Qualifying child for child tax credit:	(X)
Number of boxes on 6a and 6b:	(2)
Number of children who lived with you:	(6)
Total number in box 6d:	(8)
Line 7 Total wages:	(42000)
Line 13 Unemployment compensation:	(1650)
Line 15 Total income:	(43650)
Line 17 IRA deduction:	(1200)
Line 20 Total adjustments:	(1200)
Line 21 Adjusted gross income:	(42450)
Line 22 Amount from line 21:	(42450)
Line 23a Taxpayer is blind:	(X)
Line 23a Number of boxes checked:	(1)
Line 24 Standard deduction:	(11000)
Line 25 Subtract line 24 from line 22:	(31450)
Line 26 Multiply \$3200 by the total number of exemptions on line 6d:	(25600)

HAWAII TEST CASE #4

Line 27	Taxable income:	(5850)
Line 28	Tax:	(588)
Line 29	Credit for child care expenses:	(470)
Line 31	Education credit:	(118)
Line 35	Total credits:	(588)
Line 36	Subtract line 35 from line 28:	(0)
Line 38	Total tax:	(0)
Line 39	Federal income tax withheld:	(1450)
Line 42	Additional child tax credit:	(4650)
Line 43	Total payments:	(6100)
Line 44	Amount overpaid:	(6100)
Line 45a	Amount to be refunded:	(6100)
Line 45b	Routing transit number:	(253174576)
Line 45c	Type of account:	(Savings)
Line 45d	Account number:	(06542153)
	Third party designee:	(YES)
	Designee's name:	(JOHN DOE)
	Phone number:	(888-555-1111)
	PIN:	(11112)
	Taxpayer's occupation:	(CONSULTANT)
	Spouse's occupation:	(SALESPERSON)

HAWAII TEST CASE #4

TEST #13: continued:

Form W-2 #1

b. Employer identification number:	(02-9876543)
c. Employer's name address and zip code:	(LAST JOB INC) (97 WHEATLEY AVE) (SAINT THOMAS VI 00802)
d. Employee's social security number:	(400-00-1013)
e. Employee's name (first, mi, last):	(TEST U GRASS)
f. Employee's address and zip code:	(5 SAND ISLAND ACCESS RD BLDG T922) (HONOLULU, HI 96819-4906)
Box 1 Wages, tips, etc.:	(24500)
Box 2 Federal income tax withheld:	(900)
Box 3 Social security wages:	(24500)
Box 4 Social security tax withheld:	(1519)
Box 5 Medicare wages and tips:	(24500)
Box 6 Medicare tax withheld:	(355)
Box 10 Dependent care benefits:	(1000)
Box 15 State and state ID number:	(HI 02888)
Box 16 State wages:	(24500)
Box 17 State income tax withheld:	(1715)

Form W-2 #2

b. Employer identification number:	(02-5689124)
c. Employer's name address and zip code:	(SNODGRASS FEED AND SEED) (1 PLANTATION ST) (SAINT THOMAS VI 00802)
d. Employee's social security number:	(400-00-2013)
e. Employee's name (first, mi, last):	(MAY B GRASS)
f. Employee's address and zip code:	(5 SAND ISLAND ACCESS RD BLDG T922) (HONOLULU, HI 96819-4906)
Box 1 Wages, tips, etc.:	(17500)
Box 2 Federal income tax withheld:	(550)
Box 3 Social security wages:	(17500)
Box 4 Social security tax withheld:	(1085)
Box 5 Medicare wages and tips:	(17500)
Box 6 Medicare tax withheld:	(254)
Box 15 State and state ID number:	(HI 023456)
Box 16 State wages:	(17500)
Box 17 State income tax withheld:	*See HI changes

Hawaii Test Case #5 (Based on the modified 2005 IRS Test #14)**Attachments:**

Hawaii Form N-11
Hawaii Form N-615

Taxpayer name: TEST D RICHARD
Taxpayer SSN: **400-00-7914**

Hawaii changes to IRS test:

All form(s):
Social Security number changed to Hawaii test designation:
400-00-7914
Address changed to foreign address:
c/o RICHARD D. RICHARD
3-4-2 HAMAMATSU-CHO
MINATO-KU, TOKYO, JAPAN 261-3254

State Return Details:**FORM N-11**

Line 7	Federal AGI:	\$6,496
Line 20	Hawaii AGI	\$6,496
Taxpayer is a dependent of another?		yes
Line 22	itemized or standard:	\$500
Line 25	Taxable income:	\$5,996
Line 26	Tax liability:	\$423 (from Form N-615)
Taxpayer DOES NOT qualify for any tax credits		
Line 49	Federal Schedule C:	no
Line 50	Federal Schedule E:	yes
Gross Rents:		0
Tax ID:		blank
Line 51	Federal Schedule F:	no
Taxpayer's designee:		
Preparer		
Hawaii Election Campaign Fund:		no
Return was prepared by:		
Preparer's Name:		ROBERT R ROBERTS
Preparer's ID:		400-55-4014
Preparer's FEIN:		88-6868686
Preparer's Firm's Name:		ROBERTS ENTERPRISES
Preparer's Firm's Address:		645 SALEM ST
		NIXON, NV 89424
Preparer's Phone No.:		775-555-1313
Preparer self-employed:		yes
Date:		April 10, 2006

Form N-615

Line A:	RICHARD D RICHARD
Line B:	400-55-3014
Line C:	Married filing joint
Line D:	4
Line 6 Parent's taxable income:	\$40,100
Line 7 Investment income of other children:	\$1,620
Line 9 Tax on amount in line 8:	\$2,805 (from tax table)
Line 10 Parent's tax:	\$2,266 (from tax table)
Line 15 Tax on amount in line 14:	\$7 (from tax table)
Line 17 Tax on amount in line 4:	\$201 (from tax table)

TEST #14 - IRS scenario**FORMS REQUIRED:** FORM 1040, SCH B, SCH D, SCH E PG 2, FORM 8615**INFORMATION RETURNS ATTACHED:**

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 65: 600
 FORM 1040, LINE 69: 109

STATEMENTS:**OTHER:** DEPENDENT OF ANOTHER**THIRD PARTY DESIGNEE:** PREPARER

PREPARED BY: ROBERT R ROBERTS (SELF-EMPLOYED) **SSN:** 400-55-4014
 ROBERTS ENTERPRISES **EIN:** 88-6868686
 645 SALEM ST **PHONE:** 775-555-1313
 NIXON, NV 89424

TAXPAYER: NAME: TEST D RICHARD **SSN:** 400-00-1014
DOB: 03-13-1992 **OCCUPATION:** STUDENT
DISABLED: NO **PRES ELEC FUND:** NO
DAYTIME PHONE: NOT GIVEN **BLIND:** NO

CHECK DIGITS FROM IRS LABEL: BT

ADDRESS: 94022 PATRICIA CT
 HAPPY JACK, AZ 86024

FILING STATUS: SINGLE**LINE 6d:** 0**SCHEDULE B:****PART I:****LINE 1:**

PAYER NAME	AMOUNT
FOREFATHERS BANK	1514

PART II:**LINE 5:**

PAYER NAME	AMOUNT
WIZE INVESTMENT	582 (NON-QUALIFIED)

PART III:**LINE 7a:** NO**LINE 8:** NO**SCHEDULE D:****PART I:**

LINE 1:	(a)	(b)	(c)	(d)	(e)
100	SHS WIZE	03-24-2005	06-02-2005	1000	1800

SCHEDULE E, PG 2:

PART III:

LINE 33A(a): LONG TIME GONE

LINE 33A(b): 04-5763211

LINE 33A(d): 5200

FORM 8615:

LINE A: RICHARD D RICHARD

LINE B: 400-55-3014

LINE C: MARRIED FILING JOINTLY

PART II:

LINE 6: 40100

LINE 7: 1620

LINE 10: 5289

ETD TRANSMISSION:

FORM 56:

PART I:

NAME OF PERSON FOR WHOM YOU ARE ACTING: TEST D RICHARD

IDENTIFYING NUMBER: 400-00-1014

ADDRESS OF PERSON FOR WHOM YOU ARE ACTING: 94022 PATRICIA CT

CITY, STATE, ZIP: HAPPY JACK, AZ 86024

FIDUCIARY'S NAME: RICHARD D RICHARD

ADDRESS OF FIDUCIARY: 94022 PATRICIA CT

CITY, STATE, ZIP: HAPPY JACK, AZ 86024

TELEPHONE NUMBER: 987-654-3210

PART II:

LINE 1(b)1: X

LINE 1(b)2: 05-15-2005

PART III:

LINE 2: ESTATE/TRUST

LINE 3: 1041

LINE 4: 2003 2004 2005

LINE 5: X

PART V:

NAME OF COURT: US DISTRICT COURT, NINTH DISTRICT

ADDRESS OF COURT: 123 N SAN FRANCISCO ST, SUITE 200

CITY, STATE, ZIP: FLAGSTAFF, AZ 86001

DATE PROCEEDING INITIATED: 04-20-2005

DOCKET NUMBER OF PROCEEDING: 123AX

DATE: 05-15-2005

TIME: 10:00 A.M.

PIN: 74125

SIGNATURE DATE: 04-15-2006

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040

FORM 1040

First Name, MI & Last Name: (TEST D RICHARD)
Social Security Number: (400-00-7914)
Home Address: (PO BOX 6677)
City, State, and Zip Code: (Kaneohe HI 96744-9179)
 Do you want \$3.00 to go to the Presidential Campaign Fund: (NO)
 Filing Status: (SINGLE)
 Number of boxes checked on 6a and 6b: (0)
 Total number in box 6d: (0)
 Line 8a Taxable interest: (1514)
 Line 9a Ordinary dividend income: (582)
 Line 13 Capital gain or (loss): (-800)
 Line 17 Schedule E income or (loss): (5200)
 Line 22 Total income: (6496)
 Line 37 Adjusted gross income: (6496)
 Line 38 Amount from line 37: (6496)
 Line 40 Itemized or standard deduction: (800)
 Line 41 Subtract line 40 from line 38: (5696)
 Line 42 Multiply \$3200 by the total number of exemptions on line 6d: (0)
 Line 43 Taxable income: (5696)
 Line 44 Tax: (813)
 Line 46 Add lines 44 and 45: (813)
 Line 57 Subtract line 56 from line 46: (813)
 Line 63 Total tax: (813)
 Line 65 2005 estimated tax payments: (600)
 Line 69 Amount paid with Form 4868: (109)
 Line 71 Total payments: (709)
 Line 75 Amount you owe: (104)
 Third party designee (YES)
 Designee's name: (PREPARER)
 Taxpayer's occupation: (STUDENT)
 Paid Preparer Information:
 Self-employed: (X)
 Preparer's SSN: (400-55-4014)
 Firm Name: (ROBERTS ENTERPRISES)
 EIN: (88-6868686)
 Firm Address: (645 SALEM ST)
 (NIXON NV 89424)
 Phone no: (775-555-1313)

Hawaii Test Case #6 (Based on the modified 2005 IRS Test #16)**Attachments:**

Hawaii Form N-11
 Hawaii Form N-334
 Hawaii Form N-334A
 Hawaii Schedule CR

Taxpayer name: TEST T ISLANDER
 Taxpayer SSN: 400-00-7916

Hawaii changes to IRS test:

All form(s)
 Social Security number changed to Hawaii test designation:
400-00-7916
 Address changed to Hawaii address:
98-073 LII-IPO ST
AIEA, HI 96701
 W-2(1)
 Line 15 State changed to Hawaii: **HI**
 W-2G(1)
 Line 13 State changed to Hawaii: **HI**

State Return Details:**FORM N-11**

Line 7	Federal AGI:	\$47,475
Line 12		\$47,475
Line 20	Hawaii AGI:	\$47,475
Line 21b	Taxes:	\$2,023
Line 22	Itemized or standard:	\$2,023
Line 24	Exemptions:	\$1,040
Line 25	Taxable income:	\$44,412
Line 26	Tax liability:	\$2,788 (from tax tables)
Line 28	Nonrefundable tax credits:	\$1,950
Line 30	Taxes:	\$2,023
Line 40	Overpaid:	\$1,185
Line 43a	School repair contribution:	no
Line 43b	Library contribution:	no
Line 43c	Domestic violence contribution:	no
Line 45a	Refund:	\$1,185
Line 49	Federal Schedule C:	yes
	Gross receipts:	\$28,900
	Hawaii Tax I.D. Number:	W77777777-01
	Main business activity/product:	INSUR SALES/524290
Line 50	Federal Schedule E:	yes
	Gross receipts:	0
	Hawaii Tax I.D. Number:	blank
Line 51	Federal Schedule F:	no
No designee		
Hawaii Election Campaign Fund:		yes

FORM N-334

Solar Thermal Energy System - Date system installed and placed in service: **6/29/05**

Line 1	\$6,000
Line 3	\$6,000
Line 4	\$1,750
Line 15	\$1,750
Line 46	\$200
Line 48	\$1,950
Line 49	\$2,788
Line 51	\$2,788
Line 52	\$1,950
Line 53	\$0

FORM N-334A

Entity's name and address

SANDY SHORES, INC.
1234 SANDY SHORES STREET
HONOLULU, HI 96813

Entity's identification number

56-8523699

Type of entity

S CORPORATION

Name of individual for this statement

TEST T ISLANDER

Photovoltaic Energy System - Date system installed and placed in service:

2/1/05

Line 35	\$500
Line 37	\$500
Line 38	\$175
Line 39	10
Line 40	\$1,750
Line 45	\$1,750
Line 46	\$1,750
Line 47	\$200

Hawaii Schedule CR:

Part I:

Line 12	\$1,950 (Mark an X in the boxes for Solar Thermal and Photovoltaic)
Line 14	\$1,950

TEST #16 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH C, SCH E PG 2, FORM 5329, FORM 8859, FORM 8860, FORM 8901

INFORMATION RETURNS ATTACHED: FORM W-2 (1), FORM W-2G (1), FORM 1099-R (1)

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 52: 1000
FORM 1040, LINE 65: 3000

STATEMENTS:

OTHER: NOTE: STATUTORY EMPLOYEE
DIRECT DEPOSIT

THIRD PARTY DESIGNEE: NONE

PREPARED BY:

TAXPAYER: NAME: TEST T ISLANDER	SSN: 400-00-1016
DOB: 08-22-1969	OCCUPATION: INSURANCE BROKER
DISABLED: NO	PRES ELEC FUND: YES
DAYTIME PHONE: NOT GIVEN	BLIND: NO

CHECK DIGITS FROM IRS LABEL: JU

ADDRESS: 123 PLAY HERE ST
WASHINGTON, DC 20011

FILING STATUS: HEAD OF HOUSEHOLD	LINE 6d: 1
QUALIFYING NAME: MICHAEL ISLANDER	SSN: 400-55-3016
	AGE: 16

DIRECT DEPOSIT INFO:

NAME OF INSTITUTION: NINTH BANK OF DESTIN
ROUTING TRANSIT NUMBER: 024567891
ACCOUNT NUMBER: ABC-123-4567890
TYPE OF ACCOUNT: SAVINGS

SCHEDULE C:

NAME OF PROPRIETOR: TEST T ISLANDER	SSN: 400-00-1016
LINE A: INSURANCE SALES	
LINE B: 524290	
LINE D: 65-7044337	
LINE F: CASH	
LINE G: YES	

PART I:

LINE 1: 28900 STATUTORY EMPLOYEE BOX = X

PART II:

LINE 18: 640
LINE 22: 4065

LINE 23: 820
LINE 26: 8300

SCHEDULE E, PAGE 2:**PART II:**

LINE 27: NO

LINE 28A(a): SANDY SHORES, INC

LINE 28A(b): S

LINE 28A(d): 56-8523699

LINE 28A(j): 24400

FORM 5329:

NAME: TEST T ISLANDER

SSN: 400-00-1016

PART I:

LINE 1: 3000

LINE 2: 1500

EXCEPTION #: 05

FORM 8859:**PART I:**

LINE B: 12B

LINE C: 1474

LINE D: 02-12-2005

PART II:

LINE 1: 4000

LINE 2: 47475

FORM 8860:**PART I:**

LINE 2a: 267

LINE 2b: 56-8523699

PART II:

LINE 5: 0

FORM 8901:

	First Name	Last Name	SSN	Relationship
CHILD 1:	MICHAEL	ISLANDER	400-55-3016	SON

ETD TRANSMISSION:**FORM 4868:**

LINE 4: 150

LINE 5: 3500

LINE 6: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (1), FORM W-2G (1), FORM 1099-R (1)

FORM 1040:

First Name, MI and Last Name:	(TEST T ISLANDER)
Social Security Number:	(400-00-7916)
Home Address:	(98-073 LII-IPO ST)
City, State, and Zip:	(AIEA, HI 96701)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
Filing Status:	(HEAD OF HOUSEHOLD)
Qualifying person's name:	(MICHAEL ISLANDER)
Qualifying person's SSN:	(400-55-3016)
Number of boxes checked on 6a and 6b:	(1)
Total number in box 6d:	(1)
Line 12 Schedule C income or (loss):	(15075)
Line 16b Taxable pensions & annuities:	(3000)
Line 17 Schedule E income:	(24400)
Line 21 Other income - LITERAL:	(BLACKJACK 5000)
Line 21 Total other income:	(5000)
Line 22 Total income:	(47475)
Line 37 Adjusted gross income:	(47475)
Line 38 Amount from line 37:	(47475)
Line 40 Itemized or standard deduction:	(7300)
Line 41 Subtract line 40 from line 38:	(40175)
Line 42 Multiply \$3200 by the total number of exemptions on line 6d:	(3200)
Line 43 Taxable income:	(36975)
Line 44 Tax:	(5024)
Line 46 Add lines 44 and 45:	(5024)
Line 52 Child tax credit	(1000)
Line 54 Credits:	(4000)
Line 54b Form 8859	(X)
Line 55 Other credits:	(24)
Line 55c Specify:	(X)
Line 55c Literal:	(8860)
Line 56 Total credits:	(5024)
Line 57 Subtract line 56 from line 46:	(0)
Line 60 Tax on qualified retirement plans:	(150)
Line 63 Total tax:	(150)
Line 64 Federal income tax withheld:	(500)
Line 65 2005 estimated tax payments:	(3000)
Line 71 Total payments:	(3500)
Line 72 Amount overpaid:	(3350)
Line 73a Amount refunded to you:	(3350)
Line 73b Routing transit number:	(024567891)
Line 73c Type:	(SAVINGS)
Line 73d Account number:	(ABC-123-4567890)
Taxpayers Occupation:	(INSURANCE BROKER)
Third party designee:	(NO)

TEST #16: continued:

Form W-2 #1:

b. Employers identification number:	(58-2346821)
c. Employers name address and Zip Code:	(OUT OF STATE INSURANCE SERVICES) (7000 SIX FLAGS DR) (ATLANTA GA 30301)
d. Employees social security number:	(400-00-7916)
e. Employees name (First, MI, Last):	(TEST T ISLANDER)
f. Employees address and Zip code:	(98-073 LII-IPO ST) (AIEA, HI 96701)
Box 1 Wages, tips, etc.:	(28900)
Box 2 Federal Income Tax Withheld:	(0)
Box 3 Social Security wages:	(28900)
Box 4 Social Security tax withheld:	(1792)
Box 5 Medicare wages and tips:	(28900)
Box 6 Medicare tax withheld:	(419)
Box 13 Statutory employee:	(X)
Box 15 State and State ID Number:	(HI 5822768)
Box 16 State Wages:	(28900)
Box 17 State Income tax withheld:	(2023)

Form W-2G #1:

Payer's name, address and Zip codes:	(GULF CRUISE LINES) (DOCK 106 HARBOR ROW) (DESTIN FL 32540)
Payer's identification number:	(65-7294862)
Winner's name address and Zip code:	(TEST T ISLANDER) (98-073 LII-IPO ST) (AIEA, HI 96701)
Box 1 Gross winnings:	(5000)
Box 2 Federal Income tax withheld:	(500)
Box 3 Type of wager:	(BLACKJACK)
Box 4 Date won:	(02-14-2005)
Box 9 Winner's taxpayer ID No.:	(400-00-7916)
Box 13 State/Payer's state ID No.:	(HI 5822768)

Form 1099-R #1:

Payer's name address and Zip Code:	(VACATION INSURANCE SERVICES) (93 BAY ST) (DESTIN FL 32540)
Payer's identification number:	(65-9687321)
Recipient's social security number:	(400-00-7916)
Recipient's name (First, MI, Last):	(TEST T ISLANDER)
Recipient's street address:	(98-073 LII-IPO ST)
Recipient's city state and Zip code:	(AIEA, HI 96701)
Box 1 Gross distribution:	(3000)
Box 2a Taxable amount:	(3000)
Box 2b Total distribution:	(X)
Box 7 Distribution code:	(2)

Hawaii Test Case #7 (Based on the modified 2005 IRS Test #20)**Attachments:**

Hawaii Form N-11
Hawaii Schedule X

Taxpayer name: TEST R DE LA HALO
Taxpayer SSN: 400-00-7920

Hawaii changes to IRS test:

All form(s) for primary taxpayer:
Social Security number changed to Hawaii test designation:
400-00-7920
Address changed to Hawaii address:
**3000 WAIPUNA RSE
HONOLULU, HI 96822**
W-2(1), W-2(2):
Box 15 State changed to Hawaii: **HI**

Note: For purposes of this test, the taxpayer will not be required to attach federal Forms 2106 and 4684 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Forms 2106 and 4684 are attached.

State Return Details:**FORM N-11**

Line 7	Federal AGI:	\$95,860
Line 18	Other subtractions:	\$76,000 (Adjustment for test purposes to lower the Hawaii AGI)
Line 20	Hawaii AGI:	\$19,860
Line 21a	Medical and dental expenses:	\$9,010
Line 21b	Taxes:	\$1,556
Line 21c	Interest:	\$3,500
Line 21d	Contributions:	\$2,000
Line 21e	Casualty and theft:	\$8,514
Line 21f	Miscellaneous:	\$1,731
Line 22	Itemized or standard:	\$26,311
Line 23	Line 20 minus line 22:	-\$6,451 (Mark an X in the box for minus sign)
Line 24	Exemptions:	\$9,360
Line 25	Taxable income:	\$0
Line 26	Tax liability:	\$0
Line 30	Taxes:	\$1,273
Line 34	Low income refundable credit:	\$80
Line 40	Overpaid:	\$1,353
Line 43a	School repair contribution:	yes for taxpayer and spouse
Line 43b	Library contribution:	yes for taxpayer and spouse
Line 43c	Domestic violence contribution:	yes for taxpayer and spouse
Line 44	Amount:	\$18
Line 45a	Refund:	\$1,335
Line 49	Federal Schedule C:	yes
	Gross receipts	\$16,780
	Hawaii Tax I.D. Number:	W66666666-01
	Main business activity/product:	LAWN SVCS/_____

Line 50 Federal Schedule E: **yes**
 Gross receipts: **0**
 Hawaii Tax I.D. Number: **blank**
 Line 51 Federal Schedule F: **no**
 No designee
 Hawaii Election Campaign Fund: **yes for taxpayer and spouse**

State Schedule X Information

Part I: LOW-INCOME REFUNDABLE TAX CREDIT DATA:

Line 2 Persons: Test De La Halo
 Ruby Monday
 Angela De La Halo
 Gabriel De La Halo
 Michael Monday
 Lucky Monday
 Archibald De La Halo
 David Saint

Note: Mary Saint did not meet physical presence in Hawaii requirement and is not eligible for the low-income refundable tax credit.

Line 4 AGI: **\$19,860**
 Line 10 Low-income refundable credit: **\$80**

TEST #20 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH A, SCH C, SCH C-EZ, SCH E PG 2, SCH SE,
SCH SE PG2, FORM 2106, FORM 3903, FORM 4684, FORM 6251,
FORM 8812, FORM 8839

INFORMATION RETURNS ATTACHED: FORM W-2 (2)

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 19: 2670
FORM 1040, LINE 65: 500
FORM 1040, LINE 67: 68

STATEMENTS: FORM 1040, LINE 6C, DEPENDENT LIST

OTHER: W-2 FROM FICA CIRCUS IS NON-STANDARD

THIRD PARTY DESIGNEE: NONE

PREPARED BY:

TAXPAYER: NAME: TEST R DE LA HALO
DOB: 04-10-1976
DISABLED: NO
DAYTIME PHONE: NOT GIVEN

SSN: 400-00-1020
OCCUPATION: TREE TRIMMER
PRES ELEC FUND: NO
BLIND: NO

SPOUSE: NAME: RUBY D MONDAY
DOB: 03-20-1978
DISABLED: NO

SSN: 400-00-2020
OCCUPATION: ANIMAL TRAINER
PRES ELEC FUND: NO
BLIND: NO

CHECK DIGITS FROM IRS LABEL: DV

ADDRESS: 7 HEAVENS LN
BETHLEHEM, KY 40007

FILING STATUS: MARRIED FILING JOINTLY **LINE 6d:** 9

DEPENDENT INFORMATION:

NAME	AGE	SSN	RELATIONSHIP	#	MO	CHILD TAX CR
ANGELA DE LA HALO	6	400-55-3020	DAUGHTER	12		X
GABRIEL DE LA HALO	9	400-55-4020	SON	12		X
MICHAEL MONDAY	10	400-55-5020	SON	12		X
LUCKY MONDAY	11	400-55-6020	DAUGHTER	12		X
ARCHIBALD DE LA HALO	12	900-93-7020	SON	12		X
DAVID SAINT	60	400-55-8020	PARENT	0		
MARY SAINT	58	400-55-9020	PARENT	0		

HAWAII TEST CASE #7

SCHEDULE A:

LINE 1: 10500
LINE 5a: X
LINE 5: 1273 (FORM W-2)
LINE 6: 97
LINE 7: 186
LINE 10: 3500
LINE 15: 2000 (NOTE: ALL DONATIONS MADE PRIOR TO 8/28/2005)
LINE 20: 1978 (FORM 2106)
LINE 21: 150

SCHEDULE C:

NAME OF PROPRIETOR: TEST R DE LA HALO SSN: 400-00-1020
LINE A: LAWN SERVICES
LINE B: 561730
LINE C: HALO LAWN SERVICES
LINE E: 12 GREENWAY LN
LOS ANGELES CA 90075
LINE F: CASH
LINE G: YES

PART I:

LINE 1: 16780

PART II:

LINE 15: 2216
LINE 21: 1502
LINE 22: 1800

SCHEDULE C-EZ:

NAME OF PROPRIETOR: RUBY D MONDAY SSN: 400-00-2020
PART I:
LINE A: ANIMAL TRAINING
LINE B: 812910
LINE C: RUBYS RULES

PART II:

LINE 1: 1667
LINE 2: 768 (NOTE: CAR & TRUCK EXPENSE 323 - ALL MILES DRIVEN PRIOR TO
9/1/2005, SUPPLIES 445)

PART III:

LINE 4: 01-25-2005
LINE 5: (a) 798 (b) 200 (c) 16700
LINE 6: YES
LINE 7: YES
LINE 8a: YES
LINE 8b: YES

SCHEDULE E, PAGE 2:**PART II****LINE 27:** NO**LINE 28A(a):** TREES, INC**LINE 28A(b):** S**LINE 28A(d):** 56-1823899**LINE 28A(g):** 1200

SCHEDULE SE #1: (PAGE 1)**NAME:** TEST R DE LA HALO**SSN:** 400-00-1020**SECTION A:****LINE 2:** 11262

SCHEDULE SE #2: (PAGE 2)**NAME:** RUBY D MONDAY**SSN:** 400-00-2020**SECTION B:****PART I:****LINE 2:** 899

FORM 2106:**NAME:** RUBY D MONDAY**SSN:** 400-00-2020**OCCUPATION:** ANIMAL TRAINER**PART I:****STEP 1: (A) (B)****LINE 1:** 1888**LINE 2:** 45**LINE 5:** 190**LINE 7:** 100**PART II:****SECTION A: (a) VEHICLE 1****LINE 11:** 05-01-2001**LINE 12:** 4000**LINE 13:** 3000 (NOTE: ALL MILES DRIVEN PRIOR TO 9/1/2005)**LINE 15:** 2**LINE 16:** 520**LINE 18:** YES**LINE 19:** YES**LINE 20:** YES**LINE 21:** YES**SECTION C: (a) VEHICLE 1****LINE 23:** 742**LINE 27:** 557**LINE 28:** 1331**SECTION D: (a) VEHICLE 1****LINE 30:** 18000**LINE 32:** 13500**LINE 33:** 200 DB 11.52%

FORM 3903:**MILEAGE FROM OLD HOME TO NEW WORKPLACE:** 1100**MILEAGE FROM OLD HOME TO OLD WORKPLACE:** 12**LINE 1:** 500**LINE 2:** 763**LINE 4:** 1000 (NOTE: FROM W-2)**FORM 4684:****INCIDENT DATE:** 07-04-2005**SECTION A:**

LINE 1:	TYPE	LOCATION	DATE ACQUIRED
PROPERTY A:	JEWELRY	7 HEAVENS LN	12-24-2002

PROPERTY A**LINE 2:** 14000**LINE 3:** 3400**LINE 5:** 14800**LINE 6:** 0**FORM 8839:****PART I:**

LINE 1:	(a)	(b)	(e)	(f)
CHILD 1:	ARCHIBALD DE LA HALO	1993	X	900-93-7020

PART II:**LINE 3:** NO**LINE 5:** 5000**LINE 8:** 95860**ETD TRANSMISSION:****FORM 4868:****LINE 4:** 1615**LINE 5:** 13507**LINE 6:** 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (2)

FORM 1040

First Name, MI and Last Name:	(TEST R DE LA HALO)
Social Security Number:	(400-00-7920)
Spouse's Name, MI and Last Name:	(RUBY D MONDAY)
Spouse's Social Security Number:	(400-00-2020)
Home Address:	(3000 WAIPUNA RSE)
City, State, and Zip:	(HONOLULU, HI 96822)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(NO)
If filing joint, does Taxpayer's spouse want \$3.00 to go to this fund:	(NO)
Filing Status:	(MARRIED FILING JOINTLY)
Literal:	(STATEMENT #1)
Dependent #1 Name:	(ANGELA DE LA HALO)
Social Security Number:	(400-55-3020)
Relationship:	(DAUGHTER)
Qualifying child for child tax credit:	(X)
Dependent #2 Name:	(GABRIEL DE LA HALO)
Social Security Number:	(400-55-4020)
Relationship:	(SON)
Qualifying child for child tax credit:	(X)
Dependent #3 Name:	(MICHAEL MONDAY)
Social Security Number:	(400-55-5020)
Relationship:	(SON)
Qualifying child for child tax credit:	(X)
Dependent #4 Name:	(LUCKY MONDAY)
Social Security Number:	(400-55-6020)
Relationship:	(DAUGHTER)
Qualifying child for child tax credit:	(X)
Dependent #5 Name:	(ARCHIBALD DE LA HALO)
Social Security Number:	(900-93-7020)
Relationship:	(SON)
Qualifying child for child tax credit:	(X)
Dependent #6 Name:	(DAVID SAINT)
Social Security Number:	(400-55-8020)
Relationship:	(PARENT)
Dependent #7 Name:	(MARY SAINT)
Social Security Number:	(400-55-9020)
Relationship:	(PARENT)
Number of boxes checked on 6a and 6b:	(2)
Number of children who lived with you:	(5)
Number of other dependents:	(2)
Total number in box 6d:	(9)
Line 7 Total wages:	(80900)
Line 12 Schedule C income or (loss):	(12161)
Line 17 Schedule E income:	(1200)
Line 19 Unemployment compensation:	(2670)
Line 22 Total income:	(96931)
Line 26 Moving Expenses:	(263)
Line 27 One-half self-employment tax:	(808)
Line 36 Total adjustments:	(1071)
Line 37 Adjusted gross income:	(95860)
Line 38 Amount from line 37:	(95860)

HAWAII TEST CASE #7

Line 40	Itemized or standard deduction:	(11491)
Line 41	Subtract line 40 from line 38:	(84369)
Line 42	Multiply \$3200 by the total number of exemptions on line 6d:	(28800)
Line 43	Taxable income:	(55569)
Line 44	Tax:	(7606)
Line 45	Alternative minimum tax:	(333)
Line 46	Add line 44 and 45:	(7939)
Line 52	Child tax credit:	(2939)
Line 53	Adoption credit:	(5000)
Line 56	Total credits:	(7939)
Line 57	Subtract line 56 from line 46:	(0)
Line 58	Self-employment tax:	(1615)
Line 63	Total tax:	(1615)
Line 64	Federal income tax withheld:	(10878)
Line 65	2005 estimated tax payments:	(500)
Line 67	Excess SS & RRTA tax withheld:	(68)
Line 68	Additional child tax credit:	(2061)
Line 71	Total payments:	(13507)
Line 72	Amount overpaid:	(11892)
Line 73a	Amount refunded to you:	(11892)
Line 73b	Routing transit number:	(XXXXXXXXXX)
Line 73d	Account number:	(XXXXXXXXXXXXXXXXXXXX)
	Third party designee	(NO)
	Taxpayer's occupation:	(TREE TRIMMER)
	Spouse's occupation:	(ANIMAL TRAINER)

TEST #20: continued:

Form W-2 #1

b. Employer identification number: (61-6270532)
 c. Employer's name address and zip code: (ANIMAL STAR CIRCUS)
 (RR 72 BOX 187)
 (BETHLEHEM KY 40007)
 d. Employee's social security number: (400-00-2020)
 e. Employee's name (first, mi, last): (RUBY D MONDAY)
f. Employee's address and zip code: (3000 WAIPUNA RSE)
 (HONOLULU, HI 96822)
 Box 1 Wages, tips, etc.: (77700)
 Box 2 Federal income tax withheld: (10800)
 Box 3 Social security wages: (87900)
 Box 4 Social security tax withheld: (5450)
 Box 5 Medicare wages and tips: (87900)
 Box 6 Medicare tax withheld: (1275)
 Box 12a See instructions: (P 1000)
 Box 12b See instructions: (D 10200)
 Box 13 Retirement plan: (X)
Box 15 State and state ID number: (HI 617283)
 Box 16 State wages: (77700)
 Box 17 State income tax withheld: (1250)

Form W-2 #2

b. Employer identification number: (61-2987342)
 c. Employer's name address and zip code: (FICA CIRCUS)
 (123 BLUEBIRD CIRCLE)
 (BETHLEHEM KY 40007)
 d. Employee's social security number: (400-00-2020)
 e. Employee's name (first, mi, last): (RUBY D MONDAY)
f. Employee's address and zip code: (3000 WAIPUNA RSE)
 (HONOLULU, HI 96822)
 Box 1 Wages, tips, etc.: (3200)
 Box 2 Federal income tax withheld: (78)
 Box 3 Social security wages: (3200)
 Box 4 Social security tax withheld: (198)
 Box 5 Medicare wages and tips: (3200)
 Box 6 Medicare tax withheld: (46)
 Box 12a Employee business expense: (L 100)
Box 15 State and state ID number: (HI 619823)
 Box 16 State wages: (3200)
 Box 17 State income tax withheld: (23)

Hawaii Test Case #8 (Based on the modified 2005 IRS Test #30)**Attachments:**

Hawaii Form N-11
 Hawaii Form N-158
 Hawaii Form N-312
 Hawaii Schedule CR
 Federal Form 4562

Taxpayer name: TEST E RATT
 Taxpayer SSN: 400-00-7930

Hawaii changes to IRS test:

All form(s):

Social Security number changed to Hawaii test designation:
400-00-7930

Address changed to Hawaii address:
62-100 Mauna Kea Beach Drive
KAMUELA, HAWAII 96743-9799

Note: For purposes of this test, the taxpayer will not be required to attach federal Forms 4684, 4835, 8283, Hawaii Schedule D-1, and the statement for federal Form 4562 (line 19b, 5 year property) to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Forms 4684, 4835, 8283, Hawaii Schedule D-1, and the statement for federal Form 4562 (line 19b, 5 year property) are attached.

State Return Details:**FORM N-11**

Line 7	Federal AGI:	\$21,777
Line 10	Other additions:	\$53,065 (For Hawaii tax purposes, the taxpayer did not elect to take any IRC section 179 deduction.)
Line 18	Other subtractions:	\$53,418 (Adjustment for test purposes to lower the Hawaii AGI)
Line 20	Hawaii AGI:	\$21,424
Line 21a	Medical and dental:	\$512
Line 21b	Taxes:	\$1,600
Line 21c	Interest:	\$1,883
Line 21d	Contributions:	\$6,727
Line 22	Itemized or standard:	\$10,722
Line 24	Exemptions:	\$2,080
Line 25	Taxable income:	\$8,622
Line 26	Tax liability:	\$218 (from tax tables)
Line 31	Estimated tax payments:	\$480
Line 38	Refundable tax credits:	\$17,520
Line 40	Overpaid:	\$17,782
Line 43a	School repair contribution:	no
Line 43b	Library contribution:	no
Line 43c	Domestic violence contribution:	no
Line 45a	Refund:	\$17,782
Line 49	Federal Schedule C:	no
Line 50	Federal Schedule E:	yes
	Gross receipts:	0

Hawaii Tax I.D. Number: **blank**
 Line 51 Federal Schedule F: **yes**
 Gross receipts: **\$222,145**
 Hawaii Tax I.D. Number: **W88888888-01**
 Main business activity/product: **FARMING/SOYBEANS**
 Taxpayers' designee information:
 Designee's Name: **JOHN DOE**
 Phone No.: **888-555-1111**
 ID Number: **11122**
 Hawaii Election Campaign Fund: **yes for taxpayer and spouse**

State Tax Refund Worksheet

Line 1: **\$2,000**
 Line 3: **\$0**
 Line 5: **\$9,352**
 Line 6: **\$1,900**
 Line 9: **\$2,000**
 Line 10: **\$0**

Hawaii Form N-158:Part I Total Investment Interest Expense

Line 1 Investment interest expense: **\$60**
 Line 2 Disallowed interest expense: **\$11**
 Line 3 Total interest expense: **\$71**

Part II Net Investment Income

Line 4a Gross Income from Property held for investment: **\$390**
 Line 4f Investment Income: **\$390**
 Line 6 Net Investment Income: **\$390**

Part III Investment Interest Expense Deduction

Line 7 Disallowed investment expense: **\$0**

Hawaii Form N-312:

Hawaii Tax Identification Number **W88888888-01**

Part I:

Line 1 Hawaii purchases:

(a)	(b)	(c)
Tractor	06-01-05	\$142,000
Truck	06-15-05	\$46,000
Grain Trailer	06-15-05	\$60,000

Line 2a Purchases from out-of-state sellers:

(a)	(b)	(c)
John Deere Combine	05-15-05	\$190,000

Line 2b **yes**
 Line 3 **\$438,000**
 Line 5 **\$17,520**
 Line 6 **\$0**
 Line 7 **\$17,520**
 Line A **no**
 Line B **no**
 Line C **no**
 Line D **no**
 Line E **no**

Hawaii Schedule CR:

Part II:

Line 15 \$17,520

Line 23 \$17,520

FEDERAL FORM 4562:**ACTIVITY:** FARMING - SOYBEANS**PART III:****LINE 17:** 38877**BACKGROUND INFORMATION:****PROPERTY:** TRACTOR

(NOTE: SOLD 12-31-2005)

PLACED IN SERVICE: 08-01-2004**BASIS:** 18000**RECOVERY PERIOD:** 5**CONVENTION:** HY**METHOD:** 150 DB**BACKGROUND INFORMATION:****PROPERTY:** HARVESTER**PLACED IN SERVICE:** 07-01-2004**BASIS:** 134460**RECOVERY PERIOD:** 5**CONVENTION:** HY**METHOD:** 150 DB**LINE 19b:**

(c)	(d)	(e)	(f)
142000	5	HY	150 DB (NOTE: TRACTOR 06-01-2005)
46000	5	HY	150 DB (NOTE: TRUCK 06-15-2005)
60000	5	HY	150 DB (NOTE: GRAIN TRAILER 06-15-2005)

LINE 19c:

(c)	(d)	(e)	(f)
190000	7	HY	150 DB

BACKGROUND INFORMATION:**PROPERTY:** JOHN DEERE COMBINE**PLACED IN SERVICE:** 05-15-2005**BASIS:** 190000

(NOTE: DID NOT TAKE SECTION 179 EXPENSE)

PART V:**LINE 24(a):** YES**LINE 24(b):** YES**LINE 26:**

(a)	(b)	(c)
TRUCK	03-21-2002	100% (NOTE: TRUCK IS FULLY DEPRECIATED)

(a) VEHICLE 1**LINE 30:** 1500**LINE 31:** 0**LINE 32:** 0**LINE 34:** NO**LINE 35:** YES**LINE 36:** YES

NOTE: DO NOT TAKE MILEAGE EXPENSE

TEST #30 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH A, SCH E PG2, SCH F, SCH SE, FORM 2210-F,
FORM 4562, FORM 4684 PG2, FORM 4797, FORM 4835(2),
FORM 4952, FORM 8283 PG2, FORM 8396, FORM PMT

INFORMATION RETURNS ATTACHED:

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 8a: 390
FORM 1040, LINE 10: 2000

STATEMENTS: WAIVER EXPLANATION FOR FORM 2210-F
FORM 4562, LINE 19b, 5 YEAR PROPERTY

OTHER: DIRECT DEBIT

THIRD PARTY DESIGNEE: NAME: JOHN DOE
PHONE: 888-555-1111
PIN: 11122

PREPARED BY:

TAXPAYER: NAME: TEST E RATT **SSN:** 400-00-1030
DOB: 06-10-1952 **OCCUPATION:** FARMER
DISABLED: NO **PRES ELEC FUND:** YES
DAYTIME PHONE: NOT GIVEN **BLIND:** NO

SPOUSE: NAME: WHARF B RATT **SSN:** 400-00-2030
DOB: 04-17-1956 **OCCUPATION:** HOMEMAKER
DISABLED: NO **PRES ELEC FUND:** YES
BLIND: NO

CHECK DIGITS FROM IRS LABEL: PB

ADDRESS: 452 MOUSETRAP CT
CHEESETOWN, PA 17201

FILING STATUS: MARRIED FILING JOINTLY **LINE 6d:** 2

SCHEDULE A:

LINE 1: 2119
LINE 5a: X
LINE 5: 480 (STATE ESTIMATED TAXES)
LINE 7: 1120
LINE 10: 1217 (NOTE: TOTAL MTG INTEREST PAID 1352)
LINE 11: JAMES BOWLIN
PO BOX 123 FRANKLIN PA 17304
400-44-3030
AMOUNT PAID: 360
LINE 12: 100
LINE 13: 71
LINE 15: 300 (NOTE: ALL DONATIONS MADE PRIOR TO 8/25/2005)
LINE 16: 7000 (NOTE: LIMITED BY AGI TO 6833)

SCHEDULE E PG2:
PART V:
LINE 42: 16060

SCHEDULE F:

NAME OF PROPRIETOR: TEST E RATT
LINE A: SOYBEANS
LINE B: 111900
LINE C: ACCRUAL
LINE E: YES

SSN: 400-00-1030

PART II:

LINE 12: 360
LINE 13: 963
LINE 15: 120
LINE 16: 149491
LINE 19: 1496
LINE 20: 3950
LINE 21: 4303
LINE 22: 1900
LINE 23a: 1200
LINE 23b: 300
LINE 24: 28200
LINE 26a: 1010
LINE 26b: 1200
LINE 27: 3044
LINE 28: 2690
LINE 29: 5854
LINE 30: 231
LINE 31: 842
LINE 32: 1800
LINE 34a: 4105 (TRACTOR TIRES)

PART III:

LINE 38: 226717
LINE 39a: 1800
LINE 39b: 1500
LINE 40a: 400
LINE 40b: 400
LINE 42: 200
LINE 43: 500
LINE 44: 325
LINE 46: 34308
LINE 47: 6790
LINE 49: 33601

SCHEDULE SE:

NAME: TEST E RATT
SECTION A:
LINE 1: 9086

SSN: 400-00-1030

FORM 2210-F:**PART I:****LINE 1a:** X**PART II:****LINE 14:** 1795**PART III:****LINE 18:** 04-17-2006**LINE 20: LITERAL:** AMOUNT WAIVED 10**LITERAL FOR WAIVER STATEMENT:** FINANCIAL HARDSHIP DUE TO MAJOR TORNADO DAMAGE**FORM 4562:****ACTIVITY:** SCHEDULE F - 1**PART I:****LINE 2:** 438000**LINE 6**

(a)	(b)	(c)
JOHN DEERE COMBINE	190000	62000

PART III:**LINE 17:** 36582

BACKGROUND INFORMATION:	PROPERTY: TRACTOR (NOTE: SOLD 12-31-2005)
	PLACED IN SERVICE: 08-01-2004
	BASIS: 18000
	RECOVERY PERIOD: 5
	CONVENTION: HY
	METHOD: 150 DB

BACKGROUND INFORMATION:	PROPERTY: HARVESTER
	PLACED IN SERVICE: 07-01-2004
	BASIS: 134460
	RECOVERY PERIOD: 5
	CONVENTION: HY
	METHOD: 150 DB

LINE 19b:

(c)	(d)	(e)	(f)
142000	5	HY	150 DB (NOTE: TRACTOR 06-01-2005)
46000	5	HY	150 DB (NOTE: TRUCK 06-15-2005)
60000	5	HY	150 DB (NOTE: GRAIN TRAILER 06-15-2005)

LINE 19c:

(c)	(d)	(e)	(f)
89600	7	HY	150 DB

BACKGROUND INFORMATION:	PROPERTY: JOHN DEERE COMBINE
	PLACED IN SERVICE: 05-15-2005
	BASIS: 128000
	(NOTE: COST BASIS OF 190000 LESS SECTION 179 EXPENSE OF 62000)

PART V:**LINE 24(a):** YES**LINE 24(b):** YES**LINE 26:****(a)** **(b)** **(c)**TRUCK 03-21-2002 100% *(NOTE: TRUCK IS FULLY DEPRECIATED)***(a) VEHICLE 1****LINE 30:** 1500 *(NOTE: ALL MILES DRIVEN PRIOR TO 9/1/2005)***LINE 31:** 0**LINE 32:** 0**LINE 34:** NO**LINE 35:** YES**LINE 36:** YES*NOTE: DO NOT TAKE MILEAGE EXPENSE***FORM 4684 PG 2:****INCIDENT DATE:** 03-24-2005**SECTION B:****PART I:**

LINE 19:	TYPE	LOCATION	DATE ACQUIRED
PROPERTY A:	SILO-DESTROYED BY TORNADO	CHEESETOWN PA	03-24-1984

PROPERTY A**LINE 20:** 12640**LINE 21:** 8000**LINE 23:** 12640**LINE 24:** 0**PART II:****LINE 34:****(a)** **(b) (i)**

SILO-DESTROYED BY TORNADO 4640

FORM 4797:**PART II:****LINE 14:** (4640)**PART III:****LINE 19A:**

(a)	(b)	(c)
TRACTOR	08-01-2004	12-31-2005

PROPERTY TYPE: 1245**PROPERTY A****LINE 20:** 17730**LINE 21:** 18000**LINE 22:** 4995

FORM 4835 #1:**LINE A:** NO**PART I:****LINE 1:** 12460**PART II:****LINE 19a:** 1460**LINE 27:** 260

FORM 4835 #2:**LINE A:** NO**PART I:****LINE 1:** 3600**PART II:****LINE 18:** 750**LINE 19a:** 2100**LINE 27:** 632

FORM 4952**PART I:****LINE 1:** 60**LINE 2:** 11

FORM 8283:**SECTION B:****PART I:****LINE 4:** ART (CONTRIBUTION OF LESS THAN \$20,000)**LINE 5A:**

(a)	(b)	(c)	(d)	(e)	(f)
PAINTING	EXCELLENT	7000	02-1989	PURCHASED	5100

PART IV:**DATE:** 09-12-2005**DOES THE ORGANIZATION INTEND TO USE PROPERTY FOR UNRELATED USE:** NO**NAME OF CHARITABLE ORGANIZATION:** CHEESETOWN MUSEUM*NOTE: 50% CHARITABLE ORGANIZATION***ADDRESS:** MAIN ST CHEESETOWN PA 17201**EIN:** 23-1421452

FORM 8396:**ADDRESS:** 1644 FELINE DR
CHEESETOWN PA 17201**PART I:****LINE 1:** 1352**LINE 2:** 10%**LINE 6:** 120

FORM PAYMENT: ACH DEBIT

RTN: 312345699
ACCT #: 12345678999
TYPE OF ACCT: CHECKING
AMOUNT OF PAYMENT: 527
REQUESTED PAYMENT DATE: 04-17-2006
TAXPAYERS DAYTIME PHONE NUMBER: 814-555-1024
TYPE OF FORM BEING FILED: 1040E
ETD TRANSMISSION FORM TYPE:

ETD TRANSMISSION:

FORM 9465:

LINE 3: (814)555-1024; 1:00PM
LINE 4: (LEAVE BLANK)
LINE 5: NONE
LINE 6: (LEAVE BLANK)
LINE 7: FORM 1040
LINE 8: 2005
LINE 9: 1507
LINE 10: 527
LINE 11: 300
LINE 12: 16

TAXPAYER PIN: 19821
SPOUSE PIN: 29821
PRIOR YEAR AGI: 0
SIGNATURE DATE: 04-17-2006

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040

FORM 1040:

First Name, MI and Last Name:	(TEST E RATT)
Social Security Number:	(400-00-7930)
Spouse's First Name, MI, and Last Name:	(WHARF B RATT)
Spouse's Social Security Number:	(400-00-2030)
Home Address:	(62-100 MAUNA KEA BEACH DRIVE)
City, State, and Zip:	(KAMUELA, HAWAII 96743-9799)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
If filing joint, does Taxpayer's spouse want \$3.00 to go to this fund:	(YES)
Filing Status:	(MARRIED FILING JOINTLY)
Number of boxes checked on 6a and 6b:	(2)
Total number in box 6d:	(2)
Line 8a Taxable interest:	(390)
Line 10 Taxable refunds:	(2000)
Line 14 Form 4797 gain or (loss):	(85)
Line 17 Schedule E income or (loss):	(10858)
Line 18 Schedule F income or (loss):	(9086)
Line 22 Total income:	(22419)
Line 27 One-half of self-employment tax:	(642)
Line 36 Total adjustments:	(642)
Line 37 Adjusted gross income:	(21777)
Line 38 Amount from line 37:	(21777)
Line 40 Itemized or standard deduction:	(10667)
Line 41 Subtract line 40 from line 38:	(11110)
Line 42 Multiply \$3200 by the total number of exemptions on line 6d:	(6400)
Line 43 Taxable income:	(4710)
Line 44 Tax:	(473)
Line 46 Add lines 44 and 45:	(473)
Line 54 Other credits:	(255)
Line 54a Form 8396:	(X)
Line 56 Total credits:	(255)
Line 57 Subtract line 56 from line 46:	(218)
Line 58 Self-employment tax:	(1284)
Line 63 Total tax:	(1502)
Line 71 Total payments:	(0)
Line 75 Amount you owe:	(1507)
Line 76 Estimated tax penalty:	(5)
Third party designee:	(YES)
Designee's name:	(JOHN DOE)
Phone number:	(888-555-1111)
PIN:	(11122)
Taxpayer's occupation:	(FARMER)
Spouse's occupation:	(HOMEMAKER)

Hawaii Test Case #9 (Based on the modified 2005 IRS Test #36)**Attachments:**

Hawaii Form N-11

Taxpayer name: TEST Y INSIGHTFUL
 Taxpayer SSN: 400-00-7936

Hawaii changes to IRS test:

All form(s) for primary taxpayer:

Social Security number changed to Hawaii test designation:
 400-00-7936

Address changed to Hawaii address:

47-578 PUAPOO PL
 KANEOHE, HI 96744

1099R(1), 1099R(2)

Line 11 State changed to Hawaii: HI

1099R(1)

Add Box 10 State tax withheld: \$100

Line 12 State distribution changed to: \$8,000

State Return Details:**FORM N-11:**

Line 7	Federal AGI:	\$25,900
Line 13	Pensions	\$4,000
Line 14	Social security benefits:	\$1,800
Line 20	Hawaii AGI:	\$20,100
Line 22	Itemized or standard:	\$1,900
Line 24	Exemption:	\$8,040
Line 24	Disability:	spouse disabled
Line 25	Taxable income:	\$10,160
Line 26	Tax liability:	\$304 (from tax table)
Line 30	Taxes:	\$100
Line 46	Balance due:	\$204
Line 49	Federal Schedule C:	no
Line 50	Federal Schedule E:	no
Line 51	Federal Schedule F:	no
No designee		
Hawaii Election Campaign Fund:		no

HAWAII TEST CASE #9

TEST #36- TO BE USED ONLY FOR ON-LINE FILING TESTING - IRS scenario

FORMS REQUIRED: FORM 1040A, SCH 1

INFORMATION RETURNS ATTACHED: FORM 1099R (2)

ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 14a: 23000
(TAXPAYER 12000, SPOUSE 11000)

STATEMENTS:

OTHER:

THIRD PARTY DESIGNEE: NONE

TAXPAYER: NAME: TEST Y INSIGHTFUL
DOB: 03-15-1941
DISABLED: NO
DAYTIME PHONE: NOT GIVEN

SSN: 400-00-1036
OCCUPATION: RETIRED
PRES ELEC FUND: NO
BLIND: NO

SPOUSE: NAME: IRENE K INSIGHTFUL
DOB: 05-12-1938
DISABLED: NO

SSN: 400-00-2036
OCCUPATION: RETIRED
PRES ELEC FUND: NO
BLIND: YES

CHECK DIGITS FROM IRS LABEL: CI

ADDRESS: 512 HOWARD DR
WINTER PARK, FL 32789

FILING STATUS: MARRIED FILING JOINT

LINE 6d: 2

SCHEDULE 1:

PART 1:

LINE 1: CORPORATE BONDS 12000

ETD TRANSMISSION:

FORM 4868:

LINE 4: 753

LINE 5: 0

LINE 6: 753

LINE 7: 753

ON-LINE SELF-SELECT PIN INFORMATION:

JURAT/DISCLOSURE VERSION INDICATOR: A
PRIMARY TAXPAYER SIGNATURE: 19360
SPOUSE SIGNATURE: 19340

AUTHENTICATION RECORD:

PRIMARY PRIOR YEAR AGI: 26500
PRIMARY DATE OF BIRTH: 03-15-1941
SPOUSE PRIOR YEAR AGI: 26500
SPOUSE DATE OF BIRTH: 05-12-1938
TAXPAYER SIGNATURE DATE: 02-12-2006
PIN TYPE CODE: 0

TRANA DATA: SEQ 0170: TRANSMISSION TYPE CODE: 0

PATS.PATS.PATS.PATS.PATS.PATS.PATS.PATS

SUMMARY RECORD DATA: SEQ 0190: IP ADDRESS:

SEQ 0200: IP DATE: 20060212
SEQ 0210: IP TIME: 110700
SEQ 0220: E-MAIL INDICATOR: N

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM 1099-R (2)

FORM 1040A:

First Name, MI and Last Name:	(TEST Y INSIGHTFUL)
Social Security Number:	(400-00-7936)
Spouse's First Name, MI, and Last Name:	(IRENE K INSIGHTFUL)
Spouse's Social Security Number:	(400-00-2036)
Home Address:	(47-578 PUAPOO PL)
City, State, and Zip:	(Kaneohe, HI 96744)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(NO)
If filing joint, does Taxpayer's spouse want \$3.00 to go to this fund:	(NO)
Filing Status:	(MARRIED FILING JOINTLY)
Number of boxes checked on 6a and 6b:	(2)
Total number in box 6d:	(2)
Line 8a Taxable interest:	(12000)
Line 11a Total IRA distributions:	(700)
Line 11b Taxable amount:	(100)
Line 12a Total pensions and annuities:	(15000)
Line 12b Taxable amount:	(12000)
Line 14a Social security benefits:	(23000)
Line 14b Taxable amount:	(1800)
Line 15 Total income:	(25900)
Line 21 Adjusted gross income:	(25900)
Line 22 Amount from line 21:	(25900)
Line 23a Spouse born before 1/2/1941:	(X)
Spouse is blind:	(X)
Total number of boxes checked:	(2)
Line 24 Standard deduction:	(12000)
Line 25 Subtract line 24 from line 22:	(13900)
Line 26 Multiply \$3200 by the total number of exemptions on line 6d:	(6400)
Line 27 Taxable income:	(7500)
Line 28 Tax:	(753)
Line 36 Subtract line 35 from line 28:	(753)
Line 38 Total tax:	(753)
Line 43 Total payments:	(0)
Line 47 Amount you owe:	(753)
Third party designee:	(NO)
Taxpayer's occupation:	(RETIRED)
Spouse's occupation:	(RETIRED)
Taxpayer PIN:	(19360)
Taxpayer signature date:	(02-12-2006)
Spouse PIN:	(19340)

HAWAII TEST CASE #9

Form 1099-R #1:

Payer's name address and zip code:	(THEME PARK PENSION PLAN) (1 BUENA VISTA WAY) (ANAHEIM CA 92812)
Payer's identification number:	(33-4234444)
Recipient's social security number:	(400-00-2036)
Recipient's name (first, mi, last):	(IRENE K INSIGHTFUL)
Recipient's street address:	(47-578 PUAPOO PL)
Recipient's city state and zip code:	(Kaneohe, HI 96744)
Box 1 Gross distribution:	(15000)
Box 2a Taxable amount:	(12000)
Box 7 Distribution code:	(7)
Box 10 State tax withheld:	(100)
Box 11 State/Payers state no:	(HI 330011)
Box 12 State distribution:	(8000)

Form 1099-R #2:

Payer's name address and zip code:	(BIG BROKERS) (12 WALL STREET) (NEW YORK CITY NY 10005)
Payer's identification number:	(13-4433221)
Recipient's social security number:	(400-00-2036)
Recipient's name (first, mi, last):	(IRENE K INSIGHTFUL)
Recipient's street address:	(47-578 PUAPOO PL)
Recipient's city state and zip code:	(Kaneohe, HI 96744)
Box 1 Gross distribution:	(700)
Box 2a Taxable amount:	(100)
Box 7 Distribution code:	(7)
Box 7 IRA/SEP/SIMPLE:	(X)
Box 11 State/Payers state no:	(HI 132143)
Box 12 State distribution:	(100)

Hawaii Test Case #10 (Based on the modified 2005 IRS Test #5)**Attachments (PDFs):**

Hawaii Form N-15
 Hawaii Form N-210
 Form W-2(2)

Taxpayer Name: TEST O MAPLE
 Taxpayer SSN: 400-00-7950

Hawaii changes to IRS test:

Taxpayer is a part-year resident. Taxpayer was a resident of Hawaii from January 1, 2005 - October 31, 2005.

All form(s):

Taxpayer Social Security number changed to Hawaii test designation:
400-00-7950

W-2(1): (Wages were earned in Hawaii from January 1, 2005 - October 31, 2005)

Employer changed to the **United States Air Force**

Box 15 State changed to Hawaii: **HI**

Box 16 State wages: **\$2,000** (The difference of \$800 between federal and state wages is COLA.)

W-2(2): (Wages were earned in Hawaii from January 1, 2005 - October 31, 2005)

Employer changed to the **Hawaii National Guard**

Box 15 State changed to Hawaii: **HI**

Note: Interest and dividend income allocated to Hawaii during period of residency (January 1, 2005 - October 31, 2005).

Note: For purposes of this test, the taxpayer will not be required to attach federal Form 1040A - Schedule 1 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Form 1040A - Schedule 1 is attached.

State Return Details:**FORM N-15**

First time filer:	yes		
Line 7 Wages:	Col. A: \$5,200	Col. B: \$5,200	
Line 8 Interest income:	Col. A: \$117,594	Col. B: \$97,995	
Interest of \$111,094 from CA bonds is taxed for Hawaii purposes but not for Federal purposes. This interest is not included in the Federal return detail.			
Line 9 Ordinary dividends:	Col. A: \$3,000	Col. B: \$2,500	
Line 32 IHA payments:	Col. A: \$1,000	Col. B: \$1,000	
Line 33 Military reserve pay:	Col. A: \$2,594	Col. B: \$2,594	
Pay is not taxed for Hawaii purposes but taxed for Federal purposes.			
Line 36 Adjusted gross income:	Col. A: \$122,200	Col. B: \$102,101	
Line 37 Ratio of Hawaii AGI to total AGI:	0.84		
Taxpayer is a dependent of another?	yes		
Line 40a Standard deduction:	\$1,500		
Line 40b Prorated standard deduction:	\$1,260		
Line 43 Taxable income:	\$100,841		
Line 44 Tax liability:	\$7,697	(from tax rate schedule)	

HAWAII TEST CASE #10

Line 47	Withholding and IHA distribution:	\$84
Line 48	Estimated tax payments:	\$900 (Form N-1)
Line 63	Balance due:	\$6,713
Line 64	Penalty for underpayment of estimated tax:	\$125 (The underpayment penalty is calculated using full months, not days as calculated on federal Form 2210. See section 235-97(f), Hawaii Revised Statutes, at www.hawaii.gov/tax .)
No designee		
Hawaii Election Campaign Fund:		yes
<u>Form N-210</u>		
Part I		
Line c		(x)
Part II		
Line 1		\$7,697
Line 4		\$84
Line 7		\$2,700
Part III		
Line 10		\$246 (\$900 estimated tax payments plus \$84 in withholding divided evenly to 4 periods.)
Part IV		
Line 18 (all columns)		04/20/2006

HAWAII TEST CASE #10

TEST #5 - IRS scenario (Taxpayer's SSN has been changed for the IRS test)

FORMS REQUIRED: FORM 1040A, SCH 1, FORM PMT

INFORMATION RETURNS ATTACHED: FORM W-2 (2)

ENTRIES NOT REQUIRING FORMS:

STATEMENTS:

OTHER: DEPENDENT OF ANOTHER
DIRECT DEBIT

THIRD PARTY DESIGNEE: NONE

PREPARED BY: TAXPAYER

TAXPAYER: NAME: TEST O MAPLE	SSN: 400-00-1050
DOB: 04-15-1987	OCCUPATION: TREE TRIMMER
DISABLED: NO	PRES ELEC FUND: YES
DAYTIME PHONE #: 201-555-1111	BLIND: NO

CHECK DIGITS FROM IRS LABEL: KX

ADDRESS: 7842 WEEPING WILLOW LN
AUDUBON, NJ 08106-7842

FILING STATUS: SINGLE **LINE 6d:** 0

SCHEDULE 1:

PART I:

LINE 1: FIRST SECURITY	6500
MONEY BANK	1000 (TAX-EXEMPT)

PART II:

LINE 5: DOW SMITH	3000 (NON-QUALIFIED)
--------------------------	----------------------

FORM PAYMENT: ACH DEBIT

RTN: 012345672
ACCT #: 1234000000
TYPE OF ACCT: CHECKING
AMOUNT OF PAYMENT: 10
REQUESTED PAYMENT DATE: 04-17-2006
TAXPAYERS DAYTIME PHONE NUMBER: 201-555-1111
TYPE OF FORM BEING FILED: 1040A

PRACTITIONER PIN INFORMATION:

JURAT/DISCLOSURE VERSION INDICATOR: D

PAID PREPARER SIGNATURE: EFIN + 28734

PRIMARY TAXPAYER SIGNATURE: 19821

PIN TYPE: P

AUTHENTICATION RECORD:

TAXPAYER SIGNATURE DATE: 03-21-2006

ETD TRANSMISSION:

FORM 9465:

LINE 3: (201) 555-1003; 10:00PM

LINE 4: (201) 555-1111; (no ext); 9:00AM

LINE 5: FIRST SECURITY

21 MAIN ST

AUDUBON NJ 08106-0021

LINE 6: OAKLEYS YARD AND GARDEN

87 KUDZU CENTER

AUDUBON NJ 08106

LINE 7: FORM 1040A

LINE 8: 2005

LINE 9: 54

LINE 10: 10

LINE 11: 26

LINE 12: 1

LINE 13(a): 012345672

LINE 13(b): 1234000000

ACCOUNT TYPE: CHECKING

TAXPAYER PIN: 19821

PRIOR YEAR AGI: 0

SIGNATURE DATE: 04-17-2006

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM W-2 (2)

FORM 1040A

First Name, MI & Last Name:	(TEST O MAPLE)
Social Security Number:	(400-00-7950)
Home Address:	(7842 WEEPING WILLOW LN)
City, State, and Zip:	(AUDUBON NJ 08106-7842)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
Filing Status:	(SINGLE)
Number of boxes on 6a and 6b:	(0)
Total number box 6d:	(0)
Line 7 Total wages:	(4400)
Line 8a Taxable interest:	(6500)
Line 8b Tax exempt interest:	(1000)
Line 9a Ordinary dividends:	(3000)
Line 15 Total income:	(13900)
Line 21 Adjusted gross income:	(13900)
Line 22 Amount from line 21:	(13900)
Line 24 Standard deduction:	(4650)
Line 25 Subtract line 24 from line 22:	(9250)
Line 26 Multiply \$3200 by the total number of exemptions on line 6d:	(0)
Line 27 Taxable income:	(9250)
Line 28 Tax:	(1026)
Line 36 Subtract line 35 from line 28:	(1026)
Line 38 Total tax:	(1026)
Line 39 Federal income tax withheld:	(972)
Line 43 Total payments:	(972)
Line 47 Amount you owe:	(54)
Taxpayer's occupation:	(TREE TRIMMER)
Third party designee:	(NO)
Daytime phone number:	(201-555-1111)
Taxpayer PIN:	(19821)
Date:	(03-21-2006)

HAWAII TEST CASE #10

Form W-2 #1

b. Employer identification number: (22-2244661)
c. **Employer's name** address and zip code: **(UNITED STATES AIR FORCE)**
(783 CHRISTMAS TREE DRIVE)
(AUDUBON NJ 08106)
d. **Employee's social security number:** **(400-00-7950)**
e. Employee's name (first, mi, last): (TEST O MAPLE)
f. Employee's address and zip code: (7842 WEEPING WILLOW LN)
(AUDUBON NJ 08106-7842)

Box 1 Wages, tips, etc.: (1200)
Box 2 Federal income tax withheld: (472)
Box 3 Social security wages: (1200)
Box 4 Social security tax withheld: (74)
Box 5 Medicare wages and tips: (1200)
Box 6 Medicare tax withheld: (17)
Box 15 State and state ID number: **(HI 22130)**
Box 16 State wages: **(2000)**
Box 17 State income tax withheld: (84)

Form W-2 #2

b. Employer identification number: (22-3355771)
c. **Employer's name** address and zip code: **(HAWAII NATIONAL GUARD)**
(87 KUDZU CENTER)
(AUDUBON NJ 08106)
d. **Employee's social security number:** **(400-00-7950)**
e. Employee's name (first, mi, last): (TEST O MAPLE)
f. Employee's address and zip code: (7842 WEEPING WILLOW LN)
(AUDUBON NJ 08106-7842)

Box 1 Wages, tips, etc.: (3200)
Box 2 Federal income tax withheld: (500)
Box 3 Social security wages: (3200)
Box 4 Social security tax withheld: (198)
Box 5 Medicare wages and tips: (3200)
Box 6 Medicare tax withheld: (46)
Box 15 State and state ID number: **(HI 07543917)**
Box 16 State wages: (3200)

Hawaii Test Case #11 (Based on the modified 2005 IRS Test #6)**Attachments (PDFs):**

Hawaii Form N-15
Hawaii Schedule X

Taxpayer Name: TEST P BARRELL
Taxpayer SSN: **400-00-7951**

Hawaii changes to IRS test:

Taxpayer is a part-year resident. Taxpayer was a resident of Hawaii from January 1, 2005 - November 30, 2005.

All form(s):

Social Security number changed to Hawaii test designation:
400-00-7951

1099-R(1):

Box 11 State changed to reflect Hawaii: **HI**

Note: Interest income allocated to Hawaii during period of residency (January 1, 2005 - November 30, 2005). IRA distribution taken on February 1, 2005. Pension income is not taxable for Hawaii income tax purposes.

Note: For purposes of this test, the taxpayer will not be required to attach federal Form 1040A - Schedules 1 and 3 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Form 1040A - Schedules 1 and 3 are attached.

State Return Details:**FORM N-15**

Address change:	yes	
Year spouse died:	2004	
Line 8 Interest income:	Col. A: \$10,000	Col. B: \$9,167
Line 15 IRA distribution:	Col. A: \$2,500	Col. B: \$2,500
Line 36 Adjusted gross income:	Col. A: \$12,500	Col. B: \$11,667
Line 37 Ratio of Hawaii AGI to total AGI:	0.93	
Line 40a Standard deduction:	\$1,900	
Line 40b Prorated standard deduction:	\$1,767	
Line 42a Exemptions:	\$3,120	
Line 42b Prorated exemptions:	\$2,902	
Line 43 Taxable income:	\$6,998	
Line 44 Tax liability:	\$151	(from tax tables)
Line 49 Estimated from 2004:	\$42	
Line 50 Extension payments:	\$8	
Line 51 Low income refundable credit:	\$190	
Line 51 DHS exemptions:	4	
Line 52 Renters credit:	\$150	
Line 57 Overpaid:	\$239	
Line 60a School repair contribution:	no	
Line 60b Library contribution:	no	
Line 60c Domestic violence contribution:	no	
Line 62 Refund:	\$239	

Taxpayer's designee information:
 Designee's Name: **JOHN DOE**
 Phone No.: **888-555-1111**
 ID Number: **11122**
 Hawaii Election Campaign Fund: **yes**

State Schedule X Information**Part I: LOW-INCOME REFUNDABLE TAX CREDIT DATA:**

Line 2 Persons: **Test Barrell**
Roland Barrell

Line 3 information:

Qualifying person's name	Relationship	Qualifying person's social security number
Alicia Barrell	niece	400-01-7906
Thelma Barrell	niece	400-02-7906
Ben Barrell	nephew	400-03-7906
Grayson Barrell	nephew	400-04-7906

Line 3 Qualifying minor children: **4**
 Line 4 AGI: **\$12,500**
 Line 10 Low-income refundable credit: **\$190**

Part II: CREDIT FOR LOW-INCOME HOUSEHOD RENTERS DATA

Line 4 Rental unit address **47-578 PUAPOO PL**
KANEOHE, HI 96744

Line 4 Rental occupied(from and to): **01 to 12**

Line 4 Total rent paid: **\$8,000**

Line 4 Owner name and address: **Jay Spector**
1 Kapiolani Blvd
Honolulu, HI 96814

Line 4 Hawaii Tax I.D. Number: **W44444444-01**

Line 5 Taxpayer's share of rent paid: **\$8,000**

Line 8 Qualified exemptions: **3**

Line 9 Renters credit: **\$150**

HAWAII TEST CASE #11

TEST #6 - IRS scenario (Taxpayer's SSN has been changed for the IRS test)

FORMS REQUIRED: FORM 1040A, SCH 1, SCH 3

INFORMATION RETURNS ATTACHED: FORM 1099-R (2)

ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 40: 500
FORM 1040A, LINE 46: 125

STATEMENTS:

OTHER: TOTAL SOCIAL SECURITY BENEFITS RECEIVED: 33

THIRD PARTY DESIGNEE: NAME: JOHN DOE
PHONE: 888-555-1111
PIN: 11122

PREPARED BY:

TAXPAYER: NAME: TEST P BARRELL	SSN: 400-00-1051
DOB: 06-18-1938	OCCUPATION: RETIRED
DISABLED: NO	PRES ELEC FUND: YES
DAYTIME PHONE: NOT GIVEN	BLIND: NO

CHECK DIGITS FROM IRS LABEL: NZ

ADDRESS: 25000 HAM AND BACON JUNCTION
PIG TOWN, MD 21230

FILING STATUS: QUALIFYING WIDOW(ER) **LINE 6d:** 2
YEAR SPOUSE DIED: 2004

DEPENDENT INFORMATION:

NAME	AGE	SSN	RELATIONSHIP	# MO	CHILD TAX CR
ROLAND BARRELL	19	400-55-3006	FOSTERCHILD	12	

NOTE: DEPENDENT IS A STUDENT

SCHEDULE 1:

PART I:

LINE 1: BEST SAVINGS	6000
FORTUNE BANK	4000

SCHEDULE 3:

PART I:

LINE 1: X (OVER 65)

ETD TRANSMISSION:

FORM 4868:

LINE 4: 1
LINE 5: 700
LINE 6: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM 1099-R (2)

FORM 1040A

First Name, MI and Last Name:	(TEST P BARRELL)
Social Security Number:	(400-00-7951)
Home Address:	25000 HAM AND BACON JUNCTION
City, State, and Zip:	PIG TOWN, MD 21230
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
Filing Status:	(QUALIFYING WIDOW(ER))
Year spouse died:	(2004)
Dependent #1 Name:	(ROLAND BARRELL)
Social Security Number:	(400-55-3006)
Relationship:	(FOSTERCHILD)
Number of boxes checked on 6a and 6b:	(1)
Number of children who lived with you:	(1)
Total number in box 6d:	(2)
Line 8a Taxable interest:	(10000)
Line 11b Taxable IRA distributions:	(2500)
Line 12b Taxable pensions and annuities:	(4920)
Line 15 Total income:	(17420)
Line 21 Adjusted gross income:	(17420)
Line 22 Amount from line 21	(17420)
Line 23a Taxpayer born before 1/2/1941:	(X)
Number of boxes checked:	(1)
Line 24 Standard deduction:	(11000)
Line 25 Subtract line 24 from line 22:	(6420)
Line 26 Multiply \$3200 by the total number of exemptions on line 6d:	(6400)
Line 27 Taxable income:	(20)
Line 28 Tax:	(2)
Line 30 Credit for elderly or disabled:	(1)
Line 35 Total credits:	(1)
Line 36 Subtract line 35 from line 28:	(1)
Line 38 Total tax:	(1)
Line 39 Federal income tax withheld:	(200)
LITERAL:	(FORM 1099)
Line 40 2005 estimated taxes paid:	(500)
Line 43 Total payments:	(700)
Line 44 Amount overpaid:	(699)
Line 45a Refund:	(574)
Line 45b Routing transit number:	(XXXXXXXXXX)
Line 45d Account number:	(XXXXXXXXXXXXXXXXXXXX)
Line 46 Applied to 2006 estimated taxes:	(125)
Third party designee	(YES)
Designee's name:	(JOHN DOE)
Phone number:	(888-555-1111)
PIN:	(11122)
Taxpayer's occupation:	(RETIRED)

HAWAII TEST CASE #11

Form 1099-R #1

Payer's name address and zip code:	(OUR SHARE BANK & TRUST) (72 MARKET PLACE) (PIG TOWN MD 21230-7272) (52-7754541)
Payer's identification number:	(400-00-7951)
Recipient's social security number:	
Recipient's name (first, mi, last):	(TEST P BARRELL)
Recipient's street address:	25000 HAM AND BACON JUNCTION
Recipient's city, state, and zip code:	PIG TOWN, MD 21230
Box 1 Gross distribution:	(2500)
Box 2a Taxable amount:	(2500)
Box 7 Distribution code:	(7)
Box 7 IRA/SEP Simple:	(X)
Box 11 State	(HI)

Form 1099-R #2

Payer's name address and zip code:	(WEECAN DUETTE LOBBYISTS) (1000 BUCKS ST) (PIG TOWN MD 21230) (52-9081726)
Payer's identification number:	(400-00-7951)
Recipient's social security number:	
Recipient's name (first, mi, last):	(TEST P BARRELL)
Recipient's street address:	25000 HAM AND BACON JUNCTION
Recipient's city, state, and zip code:	PIG TOWN, MD 21230
Box 1 Gross distribution:	(4920)
Box 2a Taxable amount:	(4920)
Box 4 Federal income tax withheld:	(200)
Box 7 Distribution code:	(7)
Box 11 State	(MD)

Hawaii Test Case #12 (Based on the modified 2005 IRS Test #9)**Attachments:**

Hawaii Form N-15

Taxpayer name: TEST C ACAPPELLA
 Taxpayer SSN: 400-00-7952

Hawaii changes to IRS test:

Taxpayer is a nonresident but has a contract to teach in Hawaii for one year.

All form(s):

Social Security number changed to Hawaii test designation:

400-00-7952

W-2(1):

Box 15 State changed to Hawaii: HI

Note: The home mortgage interest was paid on property located outside Hawaii.

Note: For purposes of this test, the filing status is still married filing separately, but the spouse does not have income and does not file a separate return. This will allow the spouse to be claimed as an exemption on the Hawaii return and to test the box under line 6b. Also, for purposes of this test, the taxpayer will not be required to attach federal Form 2120 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Form 2120 is attached.

State Return Details:**FORM N-15**

Status is MFS and spouse qualifies:

yes

Mark an X in the box under Line 6b:

Spouse meets qualification to be claimed as an exemption on this return

Line 7 Wages:

Col. A: \$26,250 Col. B: \$26,250

Line 21 Educator expenses:

Col. A: \$250 Col. B: \$250

Line 36 Adjusted gross income:

Col. A: \$26,000 Col. B: \$26,000

Line 37 Ratio of Hawaii AGI to total AGI:

1.00

Line 40a Standard deduction:

\$950

Line 40b Prorated standard deduction:

\$950

Line 42a Exemptions:

\$3,120

Line 42b Prorated exemptions:

\$3,120

Line 43 Taxable income:

\$21,930

Line 44 Tax liability:

\$1,274 (from tax tables)

Line 47 Tax withheld:

\$800

Line 63 Balance due:

\$474

Line 65 Packet of forms:

yes

Taxpayer's designee information same as federal.

Hawaii Election Campaign Fund:

yes

HAWAII TEST CASE #12

TEST #9 - IRS scenario (Taxpayer's SSN has been changed for the IRS test)

FORMS REQUIRED: FORM 1040, SCH A, FORM 2120

INFORMATION RETURNS ATTACHED: FORM W-2 (1)

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 23: 250

STATEMENTS:

OTHER: SPOUSE ITEMIZES DEDUCTIONS

THIRD PARTY DESIGNEE: NONE

PREPARED BY: TAXPAYER

TAXPAYER: NAME: TEST C ACAPPELLA SSN: 400-00-1052
DOB: 03-16-1969 OCCUPATION: TEACHER
DISABLED: NO PRES ELEC FUND: YES
DAYTIME PHONE: 314-555-1008 BLIND: NO

SPOUSE: NAME: DUET ACAPPELLA SSN: 400-00-2009

CHECK DIGITS FROM IRS LABEL: QQ

ADDRESS: 4 QUARTET CTR
SOLO, MO 65564

FILING STATUS: MARRIED FILING SEPARATELY LINE 6d: 2

DEPENDENT INFORMATION:

NAME	AGE	SSN	RELATIONSHIP	#	MO	CHILD TAX CR
FORTISSIMO ARIA	12	400-55-3009	DAUGHTER	00		X

NOTE: CHILD CLAIMED AS DEPENDENT BUT DID NOT LIVE WITH TAXPAYER

SCHEDULE A:

LINE 5a: X
LINE 5: 800
LINE 10: 1300

FORM 2120:

FOR CALENDAR YEAR: 2005

PERSON BEING CLAIMED: FORTISSIMO ARIA

INFORMATION FOR PERSON NOT CLAIMING CHILD: TRIO ARIA, 400-55-4009
3 KINGSTON TRIO STREET
SOLO, MO 65564

NOTE: ORIGINAL SIGNATURE MAINTAINED ON FILE SIGNATURE DATE: 12-31-2005

ETD TRANSMISSION:

FORM 9465:

LINE 3: (LEAVE BLANK)
LINE 4: (314) 555-1008; EXT 1245; 8:00AM
LINE 5: NONE
LINE 6: SOLO CITY ORCHESTRA
SOLO CENTER SUITE 420
SOLO MO 65564
LINE 7: FORM 1040
LINE 8: 2005
LINE 9: 64
LINE 10: 14
LINE 11: 25
LINE 12: 1

TAXPAYER PIN: 19821
PRIOR YEAR AGI: 0
SIGNATURE DATE: 04-15-2006

HAWAII TEST CASE #12

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (1)

FORM 1040

First Name, MI & Last Name:	(TEST C ACAPPELLA)
Social Security Number:	(400-00-7952)
Spouse's Social Security Number:	(400-00-2009)
Home Address:	(4 QUARTET CTR)
City, State, and Zip:	(SOLO, MO 65564)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
Filing Status:	(MARRIED FILING SEPARATELY)
Spouse's First Name and Last Name:	(DUET ACAPPELLA)
Dependent #1 Name:	(FORTISSIMO ARIA)
Social Security Number:	(400-55-3009)
Relationship:	(DAUGHTER)
Qualifying child for child tax credit:	(X)
Number of boxes checked on 6a and 6b:	(1)
Number of children who did not live with you:	(1)
Total number in box 6d:	(2)
Line 7 Total wages:	(26250)
Line 22 Total income:	(26250)
Line 23 Educator expenses:	(250)
Line 36 Total adjustments:	(250)
Line 37 Adjusted Gross Income:	(26000)
Line 38 Amount from line 37:	(26000)
Line 39b If you are married filing separate and your spouse itemizes:	(X)
Line 40 Itemized or standard deduction:	(2100)
Line 41 Subtract line 40 from line 38:	(23900)
Line 42 Multiply \$3200 by the total number of exemptions on line 6d:	(6400)
Line 43 Taxable income:	(17500)
Line 44 Tax:	(2264)
Line 46 Add lines 44 and 45:	(2264)
Line 52 Child tax credit:	(1000)
Line 56 Total credits:	(1000)
Line 57 Subtract line 56 from line 46:	(1264)
Line 63 Total tax:	(1264)
Line 64 Federal income tax withheld:	(1200)
Line 71 Total payments:	(1200)
Line 75 Amount you owe:	(64)
Third party designee:	(NO)
Daytime phone number:	(314-555-1008)
Taxpayers occupation:	(TEACHER)

This return was prepared by the taxpayer

Form W-2 #1

b. Employer identification number:	(43-7685943)
c. Employer's name address and zip code:	(SOLO CITY ORCHESTRA) (SOLO CENTER SUITE 420) (SOLO MO 65564)
d. Employee's social security number:	(400-00-7952)
e. Employee's first name and initial:	(TEST C ACAPPELLA)
f. Employee's address and zip code:	(4 QUARTET CTR) (SOLO, MO 65564) (26250)
Box 1 Wages, tips, other compensation:	
Box 2 Federal income tax withheld:	(1200)
Box 3 Social security wages:	(26250)
Box 4 Social security tax withheld:	(1628)
Box 5 Medicare wages and tips:	(26250)
Box 6 Medicare tax withheld:	(381)
Box 15 State and employer's state ID no:	(HI 43918273)
Box 16 State wages, tips, etc:	(26250)
Box 17 State income tax:	(800)

Hawaii Test Case #13 (Based on the modified 2005 IRS Test #13)**Attachments:**

Hawaii Form N-15

Taxpayer name: TEST U GRASS
 Taxpayer SSN: 400-00-7953

Hawaii changes to IRS test:

Taxpayer is a part-year resident. Taxpayer was a resident of Hawaii from January 1, 2005 - March 31, 2005.

All form(s) for primary taxpayer:

Taxpayer/recipient Social Security number changed to Hawaii test designation:
400-00-7953

W-2(1): (Wages were earned in Hawaii from January 1, 2005 - March 31, 2005)

Box 15 State changed to Hawaii: **HI**

W-2(2): (Wages were earned outside Hawaii from April 1, 2005 - December 31, 2005)

1099-G: (Unemployment compensation received from January 1, 2005 - March 31, 2005)

Line 9 State income tax withheld: \$1100

Note: For purposes of this test, the taxpayer will not be required to attach federal Forms 1040A - Schedule 2, 8812, and 8863 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Forms 1040A - Schedule 2, 8812, and 8863 are attached.

State Return Details:**FORM N-15**

Line 7	Wages:	Col. A: \$42,000	Col. B: \$24,500
Line 18	Unemployment compensation:	Col. A: \$1,650	Col. B: \$1,650
Line 23	IRA deduction:	Col. A: \$1,200	Col. B: \$700
Line 36	Adjusted gross income:	Col. A: \$42,450	Col. B: \$24,450
Line 37	Ratio of Hawaii AGI to total AGI:	0.60	
Line 38b	Taxes:	\$2,815	
	Taxpayer is disabled?	Yes	
Line 42a	Exemptions:	\$8,040	
Line 42b	Prorated exemptions:	\$4,824	
Line 43	Taxable income:	\$17,811	
Line 44	Tax liability:	\$741 (from tax table)	
Line 47	Hawaii income tax withheld:	\$2,815	
Line 57	Overpaid:	\$2,074	
Line 58	Apply to 2006:	\$500	
Line 60a	School repair contribution	yes for both taxpayer and spouse	
Line 60b	Library contribution	yes for both taxpayer and spouse	
Line 60c	Domestic violence contribution	yes for both taxpayer and spouse	
Line 61	Amount:	\$18	
Line 62	Refund:	\$1,556	

HAWAII TEST CASE #13

Taxpayers' designee:
Designee
Phone No.
ID No.
Hawaii election campaign fund

JOHN DOE
(888) 555-1111
11112
yes

HAWAII TEST CASE #13

TEST #13 - IRS scenario (Taxpayer's SSN and the number of dependents have been changed for the IRS test)

FORMS REQUIRED: FORM 1040A, SCH 2, FORM 8812, FORM 8863

INFORMATION RETURNS ATTACHED: FORM W-2 (2)

ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 13: 1650
FORM 1040A, LINE 17: 1200
(TAXPAYER: 800, SPOUSE: 400)

STATEMENTS: FORM 1040A, LINE 6c, DEPENDENT LISTING
SCH 2, LINE 1, COLUMNS A & B, CHILD CARE PROVIDERS
SCH 2, LINE 1, COLUMNS C & D, CHILD CARE PROVIDERS
SCH 2, LINE 2, QUALIFYING NAME

OTHER: DIRECT DEPOSIT
IRA DISTRIBUTIONS RECEIVED IN 2002: 1800 (TAXPAYER)
1500 (SPOUSE)

THIRD PARTY DESIGNEE: NAME: JOHN DOE
PHONE: 888-555-1111
PIN: 11112

PREPARED BY:

TAXPAYER: NAME: TEST U GRASS **SSN:** 400-00-1053
DOB: 01-01-1955 **OCCUPATION:** CONSULTANT
DISABLED: NO **PRES ELEC FUND:** YES
DAYTIME PHONE: NOT GIVEN **BLIND:** YES

SPOUSE: NAME: MAY B GRASS **SSN:** 400-00-2013
DOB: 08-22-1960 **OCCUPATION:** SALESPERSON
DISABLED: NO **PRES ELEC FUND:** NO
BLIND: NO

CHECK DIGITS FROM IRS LABEL: XU

ADDRESS: 74131 FESCUE DR
SAINT THOMAS, VI 00802

FILING STATUS: MARRIED FILING JOINTLY **LINE 6d:** 6

DEPENDENT INFORMATION:

NAME	AGE	SSN	RELATIONSHIP	#	MO	CHILD TAX CR
TIMOTHY GRASS	4	400-55-3013	SON	12		X
MARY GRASS	6	400-55-4013	DAUGHTER	12		X
DAVID GRASS	8	400-55-5013	SON	12		X
SUSAN GRASS	10	400-55-6013	DAUGHTER	12		X

HAWAII TEST CASE #13

DIRECT DEPOSIT: **NAME OF INSTITUTION:** SAVINGS CREDIT UNION
RTN: 253174576
ACCT #: 06542153
TYPE OF ACCT: SAVINGS

SCHEDULE 2:**PART I:****LINE 1:**

(a)	(b)		(c)	(d)
CHILDREN RUS	55 PLAY ST	SAINT THOMAS VI 00802	02-7777777	400
SUSAN CAREGIVER	FIRST ST NW	SAINT THOMAS VI 00802	02-6789000	800
A CHILDS PLACE	16 LEARNING WAY	SAINT THOMAS VI 00802	02-1245556	1940

PART II:**Line 2:**

(a)	(b)	(c)	
TIMOTHY GRASS	400-55-3013	1040	(NOTE: TOTAL PAID 1340)
MARY GRASS	400-55-4013	700	(NOTE: TOTAL PAID 1000)
DAVID GRASS	400-55-5013	500	(NOTE: TOTAL PAID 800)

(NOTE: COLUMN C FOR EACH DEPENDENT IS ADJUSTED BY \$300 EACH OF EXCLUDED BENEFITS)

LINE 3: 2240

PART III:

LINE 12: 1000

LINE 13: 100

FORM 8863:**PART I:****LINE 1:**

(a)	(b)	(c)
TEST U GRASS	400-00-1053	2000
MAY B GRASS	400-00-2013	1500

ETD TRANSMISSION:**FORM 4868:**

LINE 4: 0

LINE 5: 5450

LINE 6: 0

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM W-2 (2)

FORM 1040A

First Name, MI & Last Name:	(TEST U GRASS)
Social Security Number:	(400-00-7953)
Spouse's First Name, MI & Last Name:	(MAY B GRASS)
Spouse's Social Security Number:	(400-00-2013)
Home Address:	(74131 FESCUE DR)
City, State, and Zip:	(SAINT THOMAS, VI 00802)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
If joint return, does your spouse want \$3.00 to go to this fund:	(NO)
Filing Status:	(MARRIED FILING JOINTLY)
Dependent #1 Name:	(TIMOTHY GRASS)
Social Security Number:	(400-55-3013)
Relationship:	(SON)
Qualifying child for child tax credit:	(X)
Dependent #2 Name:	(MARY GRASS)
Social Security Number:	(400-55-4013)
Relationship:	(DAUGHTER)
Qualifying child for child tax credit:	(X)
Dependent #3 Name:	(DAVID GRASS)
Social Security Number:	(400-55-5013)
Relationship:	(SON)
Qualifying child for child tax credit:	(X)
Dependent #4 Name:	(SUSAN GRASS)
Social Security Number:	(400-55-6013)
Relationship:	(DAUGHTER)
Qualifying child for child tax credit:	(X)
Number of boxes on 6a and 6b:	(2)
Number of children who lived with you:	(4)
Total number in box 6d:	(6)
Line 7 Total wages:	(42000)
Line 13 Unemployment compensation:	(1650)
Line 15 Total income:	(43650)
Line 17 IRA deduction:	(1200)
Line 20 Total adjustments:	(1200)
Line 21 Adjusted gross income:	(42450)
Line 22 Amount from line 21:	(42450)
Line 23a Taxpayer is blind:	(X)
Line 23a Number of boxes checked:	(1)
Line 24 Standard deduction:	(11000)
Line 25 Subtract line 24 from line 22:	(31450)
Line 26 Multiply \$3200 by the total number of exemptions on line 6d:	(19200)
Line 27 Taxable income:	(12250)
Line 28 Tax:	(1228)
Line 29 Credit for child care expenses:	(470)
Line 31 Education credit:	(758)
Line 35 Total credits:	(1228)
Line 36 Subtract line 35 from line 28:	(0)
Line 38 Total tax:	(0)
Line 39 Federal income tax withheld:	(1450)

HAWAII TEST CASE #13

Line 42	Additional child tax credit:	(4000)
Line 43	Total payments:	(5450)
Line 44	Amount overpaid:	(5450)
Line 45a	Amount to be refunded:	(5450)
Line 45b	Routing transit number:	(253174576)
Line 45c	Type of account:	(Savings)
Line 45d	Account number:	(06542153)
	Third party designee:	(YES)
	Designee's name:	(JOHN DOE)
	Phone number:	(888-555-1111)
	PIN:	(11112)
	Taxpayer's occupation:	(CONSULTANT)
	Spouse's occupation:	(SALESPERSON)

HAWAII TEST CASE #13

TEST #13: continued:

Form W-2 #1

b. Employer identification number: (02-9876543)
c. Employer's name address and zip code: (LAST JOB INC)
(97 WHEATLEY AVE)
(SAINT THOMAS VI 00802)
d. Employee's social security number: (400-00-7953)
e. Employee's name (first, mi, last): (TEST U GRASS)
f. Employee's address and zip code: (74131 FESCUE DR)
(SAINT THOMAS, VI 00802)

Box 1 Wages, tips, etc.: (24500)
Box 2 Federal income tax withheld: (900)
Box 3 Social security wages: (24500)
Box 4 Social security tax withheld: (1519)
Box 5 Medicare wages and tips: (24500)
Box 6 Medicare tax withheld: (355)
Box 10 Dependent care benefits: (1000)
Box 15 State and state ID number: (HI 02888)
Box 16 State wages: (24500)
Box 17 State income tax withheld: (1715)

Form W-2 #2

b. Employer identification number: (02-5689124)
c. Employer's name address and zip code: (SNODGRASS FEED AND SEED)
(1 PLANTATION ST)
(SAINT THOMAS VI 00802)
d. Employee's social security number: (400-00-2013)
e. Employee's name (first, mi, last): (MAY B GRASS)
f. Employee's address and zip code: (74131 FESCUE DR)
(SAINT THOMAS, VI 00802)

Box 1 Wages, tips, etc.: (17500)
Box 2 Federal income tax withheld: (550)
Box 3 Social security wages: (17500)
Box 4 Social security tax withheld: (1085)
Box 5 Medicare wages and tips: (17500)
Box 6 Medicare tax withheld: (254)
Box 15 State and state ID number: (VI 023456)
Box 16 State wages: (17500)

Hawaii Test Case #14 (Based on the modified 2005 IRS Test #14)**Attachments:**

Hawaii Form N-15
Hawaii Form N-615

Taxpayer name: TEST D RICHARD
Taxpayer SSN: 400-00-7954

Hawaii changes to IRS test:

Taxpayer is a part-year resident. Taxpayer was a resident of Hawaii from January 1, 2005 - November 30, 2005.

All form(s):

Social Security number changed to Hawaii test designation:
400-00-7954

Address changed to foreign address:
c/o RICHARD D. RICHARD
3-4-2 HAMAMATSU-CHO
MINATO-KU, TOKYO, JAPAN 261-3254

Note: Interest, dividend, and Schedule E income allocated to Hawaii during period of residency (January 1, 2005 - November 30, 2005).

Note: For purposes of this test, the taxpayer will not be required to attach federal Form 8615 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Form 8615 is attached.

State Return Details:**FORM N-15**

Line 8	Interest income:	Col. A: \$1,514	Col. B: \$1,388
Line 9	Ordinary dividends:	Col. A: \$582	Col. B: \$534
Line 13	Capital gain or (loss)	Col. A: -\$800	Col. B: -\$800
		(Mark an X in the box for minus sign)	
Line 17	Rents, royalties, partnerships	Col. A: \$5,200	Col. B: \$4,767
Line 36	Adjusted gross income:	Col. A: \$6,496	Col. B: \$5,889
Line 37	Ratio of Hawaii AGI to total AGI:	0.91	
Line 40a	Standard deduction:	\$500	
Line 40b	Prorated standard deduction:	\$455	
Line 43	Taxable income:	\$5,434	
Line 44	Tax liability:	\$378	(from Form N-615)
Taxpayer DOES NOT qualify for any tax credits			
Taxpayer's designee:			
Preparer			
Hawaii Election Campaign Fund:		no	
Return was prepared by:			
Preparer's Name:		ROBERT R ROBERTS	
Preparer's ID:		400-55-4014	
Preparer's FEIN:		88-6868686	
Preparer's Firm's Name:		ROBERTS ENTERPRISES	
Preparer's Firm's Address:		645 SALEM ST NIXON, NV 89424	

HAWAII TEST CASE #14

Preparer's Phone No.:
Preparer self-employed:
Date:

775-555-1313
yes
April 10, 2006

Form N-615

Line A:	RICHARD D RICHARD
Line B:	400-55-3014
Line C:	Married filing joint
Line D:	4
Line 6 Parent's taxable income:	\$40,100
Line 7 Investment income of other children:	\$1,620
Line 9 Tax on amount in line 8:	\$2,760 (from tax table)
Line 10 Parent's tax:	\$2,266 (from tax table)
Line 15 Tax on amount in line 14:	\$7 (from tax table)
Line 17 Tax on amount in line 4:	\$170 (from tax table)

HAWAII TEST CASE #14

TEST #14 - IRS scenario (Taxpayer's SSN has been changed for the IRS test)

FORMS REQUIRED: FORM 1040, SCH B, SCH D, SCH E PG 2, FORM 8615

INFORMATION RETURNS ATTACHED:

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 65: 600
FORM 1040, LINE 69: 109

STATEMENTS:

OTHER: DEPENDENT OF ANOTHER

THIRD PARTY DESIGNEE: PREPARER

PREPARED BY: ROBERT R ROBERTS (SELF-EMPLOYED) SSN: 400-55-4014
ROBERTS ENTERPRISES EIN: 88-6868686
645 SALEM ST PHONE: 775-555-1313
NIXON, NV 89424

TAXPAYER: NAME: TEST D RICHARD SSN: 400-00-1054
DOB: 03-13-1992 OCCUPATION: STUDENT
DISABLED: NO PRES ELEC FUND: NO
DAYTIME PHONE: NOT GIVEN BLIND: NO

CHECK DIGITS FROM IRS LABEL: BT

ADDRESS: 94022 PATRICIA CT
HAPPY JACK, AZ 86024

FILING STATUS: SINGLE LINE 6d: 0

SCHEDULE B:

PART I:

LINE 1:

PAYER NAME	AMOUNT
FOREFATHERS BANK	1514

PART II:

LINE 5:

PAYER NAME	AMOUNT
WIZE INVESTMENT	582 (NON-QUALIFIED)

PART III:

LINE 7a: NO

LINE 8: NO

SCHEDULE D:

PART I:

LINE 1:	(a)	(b)	(c)	(d)	(e)
	100 SHS WIZE	03-24-2005	06-02-2005	1000	1800

SCHEDULE E, PG 2:

PART III:

LINE 33A(a): LONG TIME GONE

LINE 33A(b): 04-5763211

LINE 33A(d): 5200

FORM 8615:

LINE A: RICHARD D RICHARD

LINE B: 400-55-3014

LINE C: MARRIED FILING JOINTLY

PART II:

LINE 6: 40100

LINE 7: 1620

LINE 10: 5289

ETD TRANSMISSION:

FORM 56:

PART I:

NAME OF PERSON FOR WHOM YOU ARE ACTING: TEST D RICHARD

IDENTIFYING NUMBER: 400-00-1054

ADDRESS OF PERSON FOR WHOM YOU ARE ACTING: 94022 PATRICIA CT

CITY, STATE, ZIP: HAPPY JACK, AZ 86024

FIDUCIARY'S NAME: RICHARD D RICHARD

ADDRESS OF FIDUCIARY: 94022 PATRICIA CT

CITY, STATE, ZIP: HAPPY JACK, AZ 86024

TELEPHONE NUMBER: 987-654-3210

PART II:

LINE 1(b)1: X

LINE 1(b)2: 05-15-2005

PART III:

LINE 2: ESTATE/TRUST

LINE 3: 1041

LINE 4: 2003 2004 2005

LINE 5: X

PART V:

NAME OF COURT: US DISTRICT COURT, NINTH DISTRICT

ADDRESS OF COURT: 123 N SAN FRANCISCO ST, SUITE 200

CITY, STATE, ZIP: FLAGSTAFF, AZ 86001

DATE PROCEEDING INITIATED: 04-20-2005

DOCKET NUMBER OF PROCEEDING: 123AX

DATE: 05-15-2005

TIME: 10:00 A.M.

PIN: 74125

SIGNATURE DATE: 04-15-2006

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040

FORM 1040

First Name, MI & Last Name:	(TEST D RICHARD)
Social Security Number:	(400-00-7954)
Home Address:	(94022 PATRICIA CT)
City, State, and Zip Code:	(HAPPY JACK, AZ 86024)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(NO)
Filing Status:	(SINGLE)
Number of boxes checked on 6a and 6b:	(0)
Total number in box 6d:	(0)
Line 8a Taxable interest:	(1514)
Line 9a Ordinary dividend income:	(582)
Line 13 Capital gain or (loss):	(-800)
Line 17 Schedule E income or (loss):	(5200)
Line 22 Total income:	(6496)
Line 37 Adjusted gross income:	(6496)
Line 38 Amount from line 37:	(6496)
Line 40 Itemized or standard deduction:	(800)
Line 41 Subtract line 40 from line 38:	(5696)
Line 42 Multiply \$3200 by the total number of exemptions on line 6d:	(0)
Line 43 Taxable income:	(5696)
Line 44 Tax:	(813)
Line 46 Add lines 44 and 45:	(813)
Line 57 Subtract line 56 from line 46:	(813)
Line 63 Total tax:	(813)
Line 65 2005 estimated tax payments:	(600)
Line 69 Amount paid with Form 4868:	(109)
Line 71 Total payments:	(709)
Line 75 Amount you owe:	(104)
Third party designee	(YES)
Designee's name:	(PREPARER)
Taxpayer's occupation:	(STUDENT)
Paid Preparer Information:	
Self-employed:	(X)
Preparer's SSN:	(400-55-4014)
Firm Name:	(ROBERTS ENTERPRISES)
EIN:	(88-6868686)
Firm Address:	(645 SALEM ST)
	(NIXON NV 89424)
Phone no:	(775-555-1313)

Hawaii Test Case #15 (Based on the modified 2005 IRS Test #16)**Attachments:**

Hawaii Form N-15
Hawaii Form N-334
Hawaii Form N-334A
Hawaii Schedule CR

Taxpayer name: TEST T ISLANDER

Taxpayer SSN: 400-00-7955

Hawaii changes to IRS test:

Taxpayer is a nonresident. Income from the S-corporation (Sandy Shores, Inc.) is Hawaii source income.

All form(s)

Social Security number changed to Hawaii test designation:

400-00-7955

Note: For purposes of this test, the taxpayer will not be required to attach federal Forms 5329, 8859, 8860, and 8901 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Forms 5329, 8859, 8860, and 8901 are attached.

State Return Details:**FORM N-15**

Line 12	Business or farm income:	Col. A: \$15,075	Col. B: \$0
Line 16	Pensions and annuities:	Col. A: \$3,000	Col. B: \$0
Line 17	Rents, royalties, partnerships:	Col. A: \$24,400	Col. B: \$24,400
Line 19	Other income (blackjack):	Col. A: \$5,000	Col. B: \$0
Line 36	Adjusted gross income:	Col. A: \$47,475	Col. B: \$24,400
Line 37	Ratio of Hawaii AGI to total AGI:	0.51	
Line 40a	Standard deduction:	\$1,650	
Line 40b	Prorated standard deduction:	\$842	
Line 42a	Exemptions:	\$1,040	
Line 42b	Prorated exemptions:	\$530	
Line 43	Taxable income:	\$23,028	
Line 44	Tax liability:	\$1,194 (from tax tables)	
Line 45	Nonrefundable tax credits:	\$200	
Line 63	Balance due:	\$994	
Line 64	Penalty for underpayment of estimated tax:	\$0 (Taxpayer paid 60% of his 2005 tax liability.)	

No designee

Hawaii Election Campaign Fund: **yes**

FORM N-334

Line 46	\$200
Line 48	\$200
Line 49	\$1,194
Line 51	\$1,194
Line 52	\$200
Line 53	\$0

FORM N-334A

Entity's name and address

SANDY SHORES, INC.
1234 SANDY SHORES STREET
HONOLULU, HI 96813
56-8523699
S CORPORATION
TEST T ISLANDER
2/1/05

Entity's identification number

Type of entity

Name of individual for this statement

Photovoltaic Energy System - Date system
installed and placed in service:

Line 35

\$500

Line 37

\$500

Line 38

\$175

Line 39

10

Line 40

\$1,750

Line 45

\$1,750

Line 46

\$1,750

Line 47

\$200**Hawaii Schedule CR:**

Part I:

Line 12

\$200 (Mark an X in the box for
Photovoltaic)

Line 14

\$200

HAWAII TEST CASE #15

TEST #16 - IRS scenario (Taxpayer's SSN has been changed for the IRS test)

FORMS REQUIRED: FORM 1040, SCH C, SCH E PG 2, FORM 5329, FORM 8859, FORM 8860, FORM 8901

INFORMATION RETURNS ATTACHED: FORM W-2 (1), FORM W-2G (1), FORM 1099-R (1)

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 52: 1000
FORM 1040, LINE 65: 3000

STATEMENTS:

OTHER: NOTE: STATUTORY EMPLOYEE
DIRECT DEPOSIT

THIRD PARTY DESIGNEE: NONE

PREPARED BY:

TAXPAYER: NAME: TEST T ISLANDER	SSN: 400-00-1055
DOB: 08-22-1969	OCCUPATION: INSURANCE BROKER
DISABLED: NO	PRES ELEC FUND: YES
DAYTIME PHONE: NOT GIVEN	BLIND: NO

CHECK DIGITS FROM IRS LABEL: JU

ADDRESS: 123 PLAY HERE ST
WASHINGTON, DC 20011

FILING STATUS: HEAD OF HOUSEHOLD	LINE 6d: 1
QUALIFYING NAME: MICHAEL ISLANDER	SSN: 400-55-3016
	AGE: 16

DIRECT DEPOSIT INFO:

NAME OF INSTITUTION: NINTH BANK OF DESTIN
ROUTING TRANSIT NUMBER: 024567891
ACCOUNT NUMBER: ABC-123-4567890
TYPE OF ACCOUNT: SAVINGS

SCHEDULE C:

NAME OF PROPRIETOR: TEST T ISLANDER	SSN: 400-00-1016
LINE A: INSURANCE SALES	
LINE B: 524290	
LINE D: 65-7044337	
LINE F: CASH	
LINE G: YES	

PART I:

LINE 1: 28900 STATUTORY EMPLOYEE BOX = X

PART II:

LINE 18: 640
LINE 22: 4065

LINE 23: 820
LINE 26: 8300

SCHEDULE E, PAGE 2:**PART II:**

LINE 27: NO

LINE 28A(a): SANDY SHORES, INC

LINE 28A(b): S

LINE 28A(d): 56-8523699

LINE 28A(j): 24400

FORM 5329:

NAME: TEST T ISLANDER

SSN: 400-00-1016

PART I:

LINE 1: 3000

LINE 2: 1500

EXCEPTION #: 05

FORM 8859:**PART I:**

LINE B: 12B

LINE C: 1474

LINE D: 02-12-2005

PART II:

LINE 1: 4000

LINE 2: 47475

FORM 8860:**PART I:**

LINE 2a: 267

LINE 2b: 56-8523699

PART II:

LINE 5: 0

FORM 8901:

	First Name	Last Name	SSN	Relationship
CHILD 1:	MICHAEL	ISLANDER	400-55-3016	SON

ETD TRANSMISSION:**FORM 4868:**

LINE 4: 150

LINE 5: 3500

LINE 6: 0

HAWAII TEST CASE #15

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (1), FORM W-2G (1), FORM 1099-R (1)

FORM 1040:

First Name, MI and Last Name:	(TEST T ISLANDER)
Social Security Number:	(400-00-7955)
Home Address:	(123 PLAY HERE ST)
City, State, and Zip:	(WASHINGTON, DC 20011)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
Filing Status:	(HEAD OF HOUSEHOLD)
Qualifying person's name:	(MICHAEL ISLANDER)
Qualifying person's SSN:	(400-55-3016)
Number of boxes checked on 6a and 6b:	(1)
Total number in box 6d:	(1)
Line 12 Schedule C income or (loss):	(15075)
Line 16b Taxable pensions & annuities:	(3000)
Line 17 Schedule E income:	(24400)
Line 21 Other income - LITERAL:	(BLACKJACK 5000)
Line 21 Total other income:	(5000)
Line 22 Total income:	(47475)
Line 37 Adjusted gross income:	(47475)
Line 38 Amount from line 37:	(47475)
Line 40 Itemized or standard deduction:	(7300)
Line 41 Subtract line 40 from line 38:	(40175)
Line 42 Multiply \$3200 by the total number of exemptions on line 6d:	(3200)
Line 43 Taxable income:	(36975)
Line 44 Tax:	(5024)
Line 46 Add lines 44 and 45:	(5024)
Line 52 Child tax credit	(1000)
Line 54 Credits:	(4000)
Line 54b Form 8859	(X)
Line 55 Other credits:	(24)
Line 55c Specify:	(X)
Line 55c Literal:	(8860)
Line 56 Total credits:	(5024)
Line 57 Subtract line 56 from line 46:	(0)
Line 60 Tax on qualified retirement plans:	(150)
Line 63 Total tax:	(150)
Line 64 Federal income tax withheld:	(500)
Line 65 2005 estimated tax payments:	(3000)
Line 71 Total payments:	(3500)
Line 72 Amount overpaid:	(3350)
Line 73a Amount refunded to you:	(3350)
Line 73b Routing transit number:	(024567891)
Line 73c Type:	(SAVINGS)
Line 73d Account number:	(ABC-123-4567890)
Taxpayers Occupation:	(INSURANCE BROKER)
Third party designee:	(NO)

HAWAII TEST CASE #15

TEST #16: continued:

Form W-2 #1:

b. Employers identification number:	(58-2346821)
c. Employers name address and Zip Code:	(OUT OF STATE INSURANCE SERVICES) (7000 SIX FLAGS DR) (ATLANTA GA 30301)
d. Employees social security number:	(400-00-7955)
e. Employees name (First, MI, Last):	(TEST T ISLANDER)
f. Employees address and Zip code:	(123 PLAY HERE ST) (WASHINGTON, DC 20011)
Box 1 Wages, tips, etc.:	(28900)
Box 2 Federal Income Tax Withheld:	(0)
Box 3 Social Security wages:	(28900)
Box 4 Social Security tax withheld:	(1792)
Box 5 Medicare wages and tips:	(28900)
Box 6 Medicare tax withheld:	(419)
Box 13 Statutory employee:	(X)
Box 15 State and State ID Number:	(DC 5822768)
Box 16 State Wages:	(28900)
Box 17 State Income tax withheld:	(2023)

Form W-2G #1:

Payer's name, address and Zip codes:	(GULF CRUISE LINES) (DOCK 106 HARBOR ROW) (DESTIN FL 32540)
Payer's identification number:	(65-7294862)
Winner's name address and Zip code:	(TEST T ISLANDER) (123 PLAY HERE ST) (WASHINGTON, DC 20011)
Box 1 Gross winnings:	(5000)
Box 2 Federal Income tax withheld:	(500)
Box 3 Type of wager:	(BLACKJACK)
Box 4 Date won:	(02-14-2005)
Box 9 Winner's taxpayer ID No.:	(400-00-7955)
Box 13 State/Payer's state ID No.:	(DC 5822768)

Form 1099-R #1:

Payer's name address and Zip Code:	(VACATION INSURANCE SERVICES) (93 BAY ST) (DESTIN FL 32540)
Payer's identification number:	(65-9687321)
Recipient's social security number:	(400-00-7955)
Recipient's name (First, MI, Last):	(TEST T ISLANDER)
Recipient's street address:	(123 PLAY HERE ST)
Recipient's city state and Zip code:	(WASHINGTON, DC 20011)
Box 1 Gross distribution:	(3000)
Box 2a Taxable amount:	(3000)
Box 2b Total distribution:	(X)
Box 7 Distribution code:	(2)

Hawaii Test Case #16 (Based on the modified 2005 IRS Test #23)**Attachments:**

Hawaii Form N-15
Hawaii Form N-312
Hawaii Schedule CR
Federal Form 4562 (3)

Taxpayer name: TEST J CADEN
Taxpayer SSN: 400-00-7923

Hawaii changes to IRS test:

Taxpayer is a nonresident. Taxpayer has a business, The Rug Doctor, that is located in Hawaii. Taxpayer also derives rental income from 4 mobile homes that are located in Hawaii.

All forms

Social Security number changed to Hawaii test designation:
400-00-7923

The Rug Doctor address changed to Hawaii address:
1559 HOOHULU STREET
PEARL CITY, HI 96782

The 4 mobile homes address changed to Hawaii address:
1420 KAMEHAMEHA IV ROAD, HONOLULU, HI
1422 KAMEHAMEHA IV ROAD, HONOLULU, HI
1424 KAMEHAMEHA IV ROAD, HONOLULU, HI
1426 KAMEHAMEHA IV ROAD, HONOLULU, HI

Note: For purposes of this test, the taxpayer will not be required to attach federal Forms 3903, 6198, 8815, 8863, and 8903 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Forms 3903, 6198, 8815, 8863, and 8903 are attached.

State Return Details:**FORM N-15**

Line 7	Wages:	Col. A: \$26,600	Col. B: \$0
Line 8	Interest income:	Col. A: \$1,025	Col. B: \$0
Line 9	Ordinary dividends:	Col. A: \$120	Col. B: \$0
Line 10	State income tax refund:	Col. A: \$200	Col. B: \$200
Line 11	Alimony received:	Col. A: \$12,000	Col. B: \$0
Line 12	Business or farm income:	Col. A: -\$1,473	Col. B: \$5
	(Shade the minus (-) in box)		
Line 13	Capital gain or (loss):	Col. A: \$25	Col. B: \$0
Line 17	Rents, royalties, partnerships:	Col. A: \$554	Col. B: \$254
Line 24	Student loan interest deduction:	Col. A: \$422	Col. B: \$4
Line 26	Moving expense:	Col. A: \$807	Col. B: \$0
Line 30	Penalty on early withdrawal of savings:	Col. A: \$26	Col. B: \$0
Line 36	Adjusted gross income:	Col. A: \$37,796	Col. B: \$455
Line 37	Ratio of Hawaii AGI to total AGI:	0.01	
Line 40a	Standard deduction:	\$1,650	
Line 40b	Prorated standard deduction:	\$17	

HAWAII TEST CASE #16

Line 42a	Exemptions:	\$2,080
Line 42b	Prorated exemptions:	\$21
Line 43	Taxable income:	\$417
Line 44	Tax liability:	\$6 (from tax tables)
Line 55	Refundable tax credits:	\$40
Line 57	Overpaid:	\$34
Line 60a	School repair contribution:	no
Line 60b	Library contribution:	no
Line 60c	Domestic violence contribution:	no
Line 62	Refund:	\$34
Taxpayer's designee information:		
Designee's Name:		JOHN DOE
Phone No.:		888-555-1111
ID Number:		11122
Hawaii Election Campaign Fund:		yes

State Tax Refund Worksheet

Line 1:	\$200
Line 4:	\$200
Line 5:	\$7,080
Line 6:	\$1,650
Line 7:	1
Line 9:	\$5,430
Line 10:	\$200

Student Loan Interest Deduction Worksheet

Line 1:	\$422
Line 2:	\$459
Line 3:	\$50,000
Line 7:	\$422
Line 8:	0.01 (459/38,218)
Line 9:	\$4

Hawaii Form N-312:

Hawaii Tax Identification Number	W99999999-01
----------------------------------	--------------

Part I:

Line 1 Hawaii purchases:

	(a)	(b)	(c)
Equipment		04-16-05	\$1,000
Line 3			\$1,000
Line 5			\$40
Line 6			\$0
Line 7			\$40
Line A			no
Line B			no
Line C			no
Line D			no
Line E			no

Hawaii Schedule CR:

Part II:

Line 15	\$40
Line 23	\$40

FEDERAL FORM 4562 #1**ACTIVITY:** SCHEDULE C - THE RUG DOCTOR**PART III:****LINE 19b:**

(c)	(d)	(e)	(f)	
1000	5	HY	200 DB	(NOTE: EQUIPMENT 04-16-2005)

FEDERAL FORM 4562 #2**ACTIVITY:** SCHEDULE E - 1**PART III:****LINE 19h:**

(b)	(c)	
06-2005	18000	(NOTE: PROPERTY A MOBILE HOME)

FEDERAL FORM 4562 #3**ACTIVITY:** SCHEDULE E - 2**PART III:****LINE 19h:**

(b)	(c)	
04-2005	22000	(NOTE: PROPERTY A MOBILE HOME)

TEST #23 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH B, SCH C(5), SCH E(2), SCH E PG 2,
 SCH F, FORM 3903(2), FORM 4562(8), FORM 6198(5),
 FORM 8815, FORM 8863, FORM 8903

INFORMATION RETURNS ATTACHED: FORM W-2 (2)

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 10: 180**
 FORM 1040, LINE 11: 12000
 FORM 1040, LINE 13: (X) 25
 FORM 1040, LINE 30: 26
 FORM 1040, LINE 33: 422

**** Although line 10 does not need a form, the following information is provided because it affects the Hawaii return:**

Line 1: 1099G refund from last year: \$200
 Line 2: Itemized deductions from last year: \$7080
 Line 3: Last year's filing status was HOH
 Line 4: Not over 65 and not blind

STATEMENTS:

THIRD PARTY DESIGNEE: NAME: JOHN DOE
PHONE: 888-555-1111
PIN: 11122

TAXPAYER: NAME: TEST J CADEN **SSN:** 400-00-1023
DOB: 04-15-1966 **OCCUPATION:** SAILOR
DISABLED: NO **PRES ELEC FUND:** YES
DAYTIME PHONE: NOT GIVEN **BLIND:** NO

CHECK DIGITS FROM IRS LABEL: TA

ADDRESS: USS ROBERT E LEE
 FPO, AP 96222

FILING STATUS: HEAD OF HOUSEHOLD **LINE 6d:** 2

DEPENDENT INFORMATION:

NAME	AGE	SSN	RELATIONSHIP	# MO	CHILD TAX CR
JASMINE CADEN	19	400-55-3023	DAUGHTER	12	

SCHEDULE B:**PART I:****LINE 1:**

PAYER NAME	AMOUNT
SAMUEL LIVINGSTON, 400-44-1023	415 (SELLER FINANCED)
16 WALLINGTON RD FRANKLIN NC 28734	
RIDGECREST SAVINGS BANK	610
US SAVINGS BOND	180
US S & L	80 (TAX-EXEMPT)

HAWAII TEST CASE #16

OFFSPRING BANK
FIRST ISSUE
A TO Z BROKERS
LINE 3: 180

39 (NOMINEE DIST)
47 (OID ADJUSTMENT)
67 (ACCRUED INTEREST)

PART II:**LINE 5:****PAYER NAME****AMOUNT**

A & B CORP

120 (QUALIFIED)

ABC CORP

44 (NOMINEE)

SCHEDULE C - #1:**NAME OF PROPRIETOR:** TEST J CADEN**SSN:** 400-00-1023**LINE A:** PAINTING**LINE B:** 235210**LINE C:** QUALITY HOUSE PAINTING**LINE E:** 16 MAIN ST
WILMINGTON NC 28403**LINE F:** CASH**LINE G:** YES**LINE H:** X (NOTE: BUSINESS WAS ACQUIRED DURING 2005)**PART I:****LINE 1:** 1980**PART II:****LINE 13:** 1300**LINE 22:** 760**LINE 32b:** X (NOTE: SOME NOT AT RISK)

SCHEDULE C - #2:**NAME OF PROPRIETOR:** TEST J CADEN**SSN:** 400-00-1023**LINE A:** VENDING MACHINES**LINE B:** 454210**LINE C:** CADENS SNACKS**LINE E:** 16 MAIN ST
WILMINGTON NC 28403**LINE F:** CASH**LINE G:** YES**PART I:****LINE 1:** 2955**PART II:****LINE 9:** 525**LINE 13:** 968**LINE 15:** 118**LINE 22:** 26**LINE 23:** 120**LINE 32b:** X (NOTE: SOME NOT AT RISK)

PART III:
LINE 33a: X
LINE 34: NO
LINE 35: 415
LINE 36: 1623
LINE 41: 659

SCHEDULE C - #3:

NAME OF PROPRIETOR: TEST J CADEN **SSN:** 400-00-1023
LINE A: FLEA MARKET
LINE B: 454390
LINE C: CADENS BARGAINS
LINE E: 22 MAIN ST
WILMINGTON NC 28403
LINE F: CASH
LINE G: YES
LINE H: X (*NOTE: BUSINESS WAS ACQUIRED DURING 2005*)

PART I:
LINE 1: 420

PART II:
LINE 13: 80
LINE 22: 206
LINE 32b: X (*NOTE: SOME NOT AT RISK*)

PART III:
LINE 33a: X
LINE 34: NO
LINE 36: 300
LINE 38: 120

SCHEDULE C - #4:

NAME OF PROPRIETOR: TEST J CADEN **SSN:** 400-00-1023
LINE A: BAKERY
LINE B: 311800
LINE C: CADENS COOKIES
LINE E: 22 MAIN ST
WILMINGTON NC 28403
LINE F: CASH
LINE G: YES

PART I:
LINE 1: 1946

PART II:
LINE 8: 120
LINE 9: 283
LINE 13: 623
LINE 18: 76
LINE 22: 196
LINE 23: 100
LINE 25: 400
LINE 32b: X (*NOTE: SOME NOT AT RISK*)

PART III:
LINE 33a: X
LINE 34: NO
LINE 38: 1165

SCHEDULE C - #5:

NAME OF PROPRIETOR: TEST J CADEN **SSN:** 400-00-1023
LINE A: TOUPEES
LINE B: 339900
LINE C: THE RUG DOCTOR
LINE E: 16 MAIN ST
WILMINGTON NC 28403
LINE F: CASH
LINE G: YES
LINE H: X (NOTE: BUSINESS WAS ACQUIRED DURING 2005)

PART I:
LINE 1: 400

PART II:
LINE 13: 200
LINE 22: 180
LINE 23: 50
LINE 32b: X (NOTE: SOME NOT AT RISK)

PART V:
OTHER EXPENSES:

DESCRIPTION	AMOUNT
MISCELLANEOUS	60

NOTE FOR SCHEDULE E PROPERTIES: ALL AMOUNTS AT RISK, TAXPAYER DID MATERIALLY PARTICIPATE IN THE RENTAL ACTIVITIES, TAXPAYER IS NOT A REAL ESTATE PROFESSIONAL

SCHEDULE E #1:

PART I:
LINE 1A: MOBILE HOME
1800 S MAPLE ST WILMINGTON NC
LINE 2A: NO
LINE 3A: 1200
LINE 9A: 320
LINE 12A: 480
LINE 16A: 100
LINE 17A: 60
LINE 20A: 355

LINE 1B: MOBILE HOME
1802 S MAPLE ST WILMINGTON NC
LINE 2B: NO
LINE 3B: 800
LINE 5B: 25
LINE 7B: 44
LINE 9B: 200
LINE 16B: 122

LINE 1C: MOBILE HOME
1804 S MAPLE ST WILMINGTON NC
LINE 2C: NO
LINE 3C: 1300
LINE 9C: 342
LINE 12C: 480
LINE 16C: 209

SCHEDULE E #2:**PART I:**

LINE 1A: MOBILE HOME
1806 S MAPLE ST WILMINGTON NC
LINE 2A: NO
LINE 3A: 850
LINE 5A: 50
LINE 9A: 360
LINE 14A: 15
LINE 16A: 167
LINE 20A: 567

SCHEDULE E PG 2:

LINE 27: NO
LINE 28A(a): MANUFACTURING, INC
LINE 28A(b): S
LINE 28A(d): 04-1234567
LINE 28A(j): 300

SCHEDULE F:

NAME OF PROPRIETOR: TEST J CADEN
LINE A: EMU
LINE B: 112900
LINE C: CASH
LINE E: YES

SSN: 400-00-1023

PART I:

LINE 4: 4200

PART II:

LINE 16: 525
LINE 18: 600
LINE 22: 180
LINE 24: 1500
LINE 26b: 1200
LINE 33: 100

FORM 3903 #1:

MILEAGE FROM OLD HOME TO NEW WORKPLACE: 1200
MILEAGE FROM OLD HOME TO OLD WORKPLACE: 15
LINE 1: 160
LINE 2: 309

FORM 3903 #2:**LITERAL:** MILITARY MOVE**MILEAGE FROM OLD HOME TO NEW WORKPLACE:** 600**MILEAGE FROM OLD HOME TO OLD WORKPLACE:** 22**LINE 1:** 605**LINE 2:** 233**LINE 4:** 500 (NOTE: FROM FORM W-2)**FORM 4562 #1:****ACTIVITY:** SCHEDULE C - 1**PART III:****LINE 19b:**

(c)	(d)	(e)	(f)	
1200	5	HY	200 DB	(NOTE: TOOLS 03-15-2005)

PART V:**LINE 24a:** YES**LINE 24b:** YES**LINE 26:**

(a)	(b)	(c)	(d)	(e)	(f)	(g)
VAN	06-15-2005	100%	5300	5300	5	200 DB HY

(a) VEHICLE 1**LINE 30:** 2000 (NOTE: ALL MILES DRIVEN PRIOR TO 9/1/2005)**LINE 31:** 0**LINE 32:** 0**LINE 34:** NO**LINE 35:** YES**LINE 36:** YES

NOTE: DO NOT TAKE STANDARD MILEAGE EXPENSE

FORM 4562 #2:**ACTIVITY:** SCHEDULE C - 2**PART III:****LINE 17:** 768**BACKGROUND INFORMATION: PROPERTY:** VENDING MACHINES**PLACED IN SERVICE:** 01-01-2003**BASIS:** 4000**RECOVERY PERIOD:** 5**CONVENTION:** HY**METHOD:** 200 DB**LINE 19b:**

(c)	(d)	(e)	(f)	
1000	5	HY	200 DB	(NOTE: VENDING MACHINE 03-16-2005)

PART V:**LINE 24a:** YES**LINE 24b:** YES**LINE 26:**

(a)	(b)	(c)
TRUCK	01-01-2001	100%

(a) VEHICLE 1

LINE 30: 1296 (NOTE: ALL MILES DRIVEN PRIOR TO 9/1/2005)
LINE 31: 0
LINE 32: 0
LINE 34: NO
LINE 35: YES
LINE 36: YES

NOTE: TAKE STANDARD MILEAGE EXPENSE

FORM 4562 #3:

ACTIVITY: SCHEDULE C - 3

PART III:**LINE 19b:**

(c)	(d)	(e)	(f)	
400	5	HY	200 DB	(NOTE: CASH REGISTER 03-12-2005)

FORM 4562 #4:

ACTIVITY: SCHEDULE C - 4

PART III:

LINE 17: 553

BACKGROUND INFORMATION: PROPERTY: COMMERCIAL OVEN

PLACED IN SERVICE: 01-12-2001

BASIS: 4800

RECOVERY PERIOD: 5

CONVENTION: HY

METHOD: 200 DB

LINE 19b:

(c)	(d)	(e)	(f)	
350	5	HY	200 DB	(NOTE: MIXER 03-24-2005)

PART V:

LINE 24a: YES

LINE 24b: YES

LINE 27:

(a)	(b)	(c)
AUTO	01-24-2000	6%

(a) VEHICLE 1

LINE 30: 699 (NOTE: ALL MILES DRIVEN PRIOR TO 9/1/2005)
LINE 31: 250
LINE 32: 10175
LINE 34: YES
LINE 35: YES
LINE 36: YES

NOTE: TAKE STANDARD MILEAGE EXPENSE

FORM 4562 #5:

ACTIVITY: SCHEDULE C - 5

PART III:**LINE 19b:**

(c)	(d)	(e)	(f)	
1000	5	HY	200 DB	(NOTE: EQUIPMENT 04-16-2005)

FORM 4562 #6:**ACTIVITY:** SCHEDULE E - 1**PART III:****LINE 19h:****(b) (c)**

06-2005 18000 (NOTE: PROPERTY A MOBILE HOME)

FORM 4562 #7:**ACTIVITY:** SCHEDULE E - 2**PART III:****LINE 19h:****(b) (c)**

04-2005 22000 (NOTE: PROPERTY A MOBILE HOME)

FORM 4562 #8:**ACTIVITY:** SCHEDULE F - 1**PART III:****LINE 19b:****(c) (d) (e) (f)**

3500 5 HY 150 DB (NOTE: INCUBATOR 02-25-2005)

FORM 6198 #1:**DESCRIPTION:** PAINTING**PART II:****LINE 6:** 0**LINE 7:** 1000**LINE 9:** 500

FORM 6198 #2:**DESCRIPTION:** VENDING MACHINES**PART II:****LINE 6:** 4000**LINE 9:** 300

FORM 6198 #3:**DESCRIPTION:** FLEA MARKET**PART II:****LINE 6:** 0**LINE 7:** 200

FORM 6198 #4:**DESCRIPTION:** BAKERY**PART II:****LINE 6:** 4600**LINE 9:** 2000

FORM 6198 #5:**DESCRIPTION:** TOUPEES**PART II:****LINE 6:** 0**LINE 7:** 500

FORM 8815:**LINE 1(a):** JASMINE CADEN**LINE 1(b):** SMALLTOWN JUNIOR COLLEGE

1800 LEARNING WAY

SMALLTOWN NC 28455

LINE 2: 8960**LINE 3:** 1000**LINE 5:** 1180**LINE 6:** 180**LINE 9:** 38369

FORM 8863:**PART I:****LINE 1:**

(a)	(b)	(c)
JASMINE CADEN	400-55-3023	2000

FORM 8903:**LINE 1:** 400 (FROM SCHEDULE C #5)**LINE 3:** 490**LINE 7:** 390**LINE 9:** 37776**LINE 12:** 26600

ETD TRANSMISSION:**FORM 9465:****LINE 3:** (503)555-1023; 11:00AM**LINE 4:** (LEAVE BLANK)**LINE 5:** NONE**LINE 6:** US NAVY

1100 MILITARY AVE

WASHINGTON DC 20222-1643

LINE 7: FORM 1040**LINE 8:** 2005**LINE 9:** 163**LINE 10:** 63**LINE 11:** 25**LINE 12:** 5**TAXPAYER PIN:** 19821**PRIOR YEAR AGI:** 0**SIGNATURE DATE:** 04-17-2006

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040, FORM W-2 (2)

FORM 1040:

First Name, MI and Last Name:	(TEST J CADEN)
Social Security Number:	(400-00-7923)
Home Address:	(USS ROBERT E LEE)
City, State, and Zip:	(FPO AP 96222)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
Filing Status:	(HEAD OF HOUSEHOLD)
Dependent #1 Name:	(JASMINE CADEN)
Social Security Number:	(400-55-3023)
Relationship:	(DAUGHTER)
Number of boxes checked on 6a and 6b:	(1)
Number of children who lived with you:	(1)
Total number in box 6d:	(2)
Line 7 Total wages:	(26600)
Line 8a Taxable interest:	(1025)
Line 8b Tax-exempt interest:	(80)
Line 9a Dividend income:	(120)
Line 9b Qualified dividends:	(120)
Line 10 Taxable refunds, credits, etc:	(180)
Line 11 Alimony received:	(12000)
Line 12 Schedule C income or (loss):	(-1568)
Line 13 Capital gain or loss:	(25)
Line 13 If not required, check here:	(X)
Line 17 Schedule E income or (loss):	(554)
Line 18 Schedule F income or (loss):	(95)
Line 22 Total income:	(39031)
Line 26 Moving expenses:	(807)
Line 30 Penalty on early withdrawal:	(26)
Line 33 Student loan interest deduction:	(422)
Line 35 Domestic production activities deduction:	(9)
Line 36 Total adjustments:	(1264)
Line 37 Adjusted gross income:	(37767)
Line 38 Amount from line 37:	(37767)
Line 40 Itemized or standard deduction:	(7300)
Line 41 Subtract line 40 from line 38:	(30467)
Line 42 Multiply \$3200 by the total number of exemptions on line 6d:	(6400)
Line 43 Taxable income:	(24067)
Line 44 Tax:	(3073)
Line 46 Add lines 44 and 45:	(3073)
Line 50 Education credits:	(1500)
Line 56 Total credits:	(1500)
Line 57 Subtract line 56 from line 46:	(1573)
Line 63 Total tax:	(1573)
Line 64 Federal income tax withheld:	(1410)
Line 71 Total payments:	(1410)
Line 75 Amount you owe:	(163)
Third party designee:	(YES)

HAWAII TEST CASE #16

Designee's name: (John Doe)
Phone number: (888-555-1111)
PIN: (11122)
Taxpayer's occupation: (SAILOR)

Form W-2 #1:

b. Employer identification number: (99-1236541)
c. Employer's name address and zip code: (US NAVY)
(1100 MILITARY AVE)
(WASHINGTON DC 20222-1643)
d. Employee's social security number: (400-00-7923)
e. Employee's name (first, mi, last): (TEST J CADEN)
f. Employee's address and zip code: (USS ROBERT E LEE)
(FPO AP 96222)
Box 1 Wages, tips, etc.: (24800)
Box 2 Federal income tax withheld: (1200)
Box 3 Social security wages: (24800)
Box 4 Social security tax withheld: (1538)
Box 5 Medicare wages and tips: (24800)
Box 6 Medicare tax withheld: (360)
Box 12a See instructions: (P 2005 500)
Box 15 State and state ID number: (NC 56124022)
Box 16 State wages: (24800)
Box 17 State income tax withheld: (1600)

Form W-2 #2:

b. Employer identification number: (56-1242342)
c. Employer's name address and zip code: (WILSONS SUPERMARKET)
(91 FISH HAWK CT)
(WILMINGTON NC 28403)
d. Employee's social security number: (400-00-7923)
e. Employee's name (first, mi, last): (TEST J CADEN)
f. Employee's address and zip code: (USS ROBERT E LEE)
(FPO AP 96222)
Box 1 Wages, tips, etc.: (1800)
Box 2 Federal income tax withheld: (210)
Box 3 Social security wages: (1800)
Box 4 Social security tax withheld: (112)
Box 5 Medicare wages and tips: (1800)
Box 6 Medicare tax withheld: (26)
Box 15 State and state ID number: (NC 56420214)
Box 16 State wages: (1800)
Box 17 State income tax withheld: (20)

Hawaii Test Case #17 (Based on the modified 2005 IRS Test #25)**Attachments:**

Hawaii Form N-15

Taxpayer name: TEST O OLYMPICS
 Taxpayer SSN: 400-00-7925

Hawaii changes to IRS test:

Taxpayer is a part-year resident. Taxpayer became a resident of Hawaii on April 1, 2005.

All form(s) for primary taxpayer:

Social Security number changed to Hawaii test designation:
400-00-7925

Address changed to Hawaii address:
1221 KAPIOLANI BLVD
HONOLULU, HI 96814

Telephone Number changed to Hawaii telephone number:
808-555-1020

Scholarship income received while taxpayer was a nonresident.

Interest and dividend income allocated to Hawaii during period of residency (April 1, 2005 - December 31, 2005).

Fifty shares of Wergone became worthless while taxpayer was a resident.

Capital gain distribution was received while taxpayer was a nonresident.

Estimated tax payments made to Hawaii.

Real property taxes were paid on property located in Hawaii.

Personal property taxes were paid on property located outside Hawaii while taxpayer was a nonresident.

Home mortgage interest and points were paid on property located in Hawaii.

Tax preparation fee is directly associated with activities or properties producing income which is not taxable to Hawaii.

Safe deposit box and investment expenses are directly associated with activities or properties producing income which is taxable to Hawaii.

Note: For purposes of this test, the taxpayer will not be required to attach federal Forms 6251 and 8801 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Forms 6251 and 8801 are attached.

State Return Details:**FORM N-15:**

Line 7	Wages:	Col. A: \$7,000	Col. B: \$0
Line 8	Interest income:	Col. A: \$22,482	Col. B: \$16,862
Line 9	Ordinary dividends:	Col. A: \$16,166	Col. B: \$12,124

HAWAII TEST CASE #17

Line 13	Capital gain or (loss):	Col. A: \$33,265	Col. B: \$24,350
Line 36	Adjusted gross income:	Col. A: \$78,913	Col. B: \$53,336
Line 37	Ratio of Hawaii AGI to total AGI:	0.68	
Line 38a	Medical and dental expenses:	\$8,240	
Line 38b	Taxes:	\$3,250	
Line 38c	Interest expense:	\$11,800	
Line 38d	Contributions:	\$3,536	
Line 38f	Miscellaneous deductions:	\$233	
Line 39	Total itemized deductions:	\$27,059	
Line 42a	Exemptions:	\$2,080	
Line 42b	Prorated exemptions:	\$1,414	
Line 43	Taxable income:	\$24,863	
Line 44	Tax liability:	\$1,196 (from tax table)	
Line 48	Estimated tax payments:	\$1,500 (Form N-1)	
Line 57	Overpaid:	\$304	
Line 60a	School repair contribution:	no	
Line 60b	Library contribution:	no	
Line 60c	Domestic violence contribution:	no	
Line 62	Refund:	\$304	
No designee			
Hawaii Election Campaign Fund:		yes	

Itemized Deductions Worksheet - For Part-Year Residents

Line 1:	\$53,336
Line 2:	\$78,913
Line 3:	0.68
Line 4:	\$18,000
Line 5:	\$12,240
Line 6:	\$4,000
Line 7:	\$8,240
Line 8a	X
Line 8:	\$1,500
Line 9:	\$1,750
Line 10:	\$500
Line 12:	\$3,750
Line 13:	\$500
Line 14:	\$3,250
Line 15:	\$3,750
Line 16:	\$0
Line 17:	\$0
Line 18:	\$3,250
Line 19:	\$9,300
Line 21:	\$2,500
Line 23:	\$11,800
Line 25:	\$11,800
Line 26:	\$11,800
Line 27:	\$0
Line 28:	\$0
Line 29:	\$11,800
Line 30:	\$5,200
Line 33:	\$5,200
Line 34:	\$3,536
Line 45:	\$825
Line 46:	\$1,300
Line 47:	\$2,125

HAWAII TEST CASE #17

Line 48: **\$825**
Line 49: **\$1,300**
Line 50: **\$2,125**
Line 51: **\$0**
Line 52: **\$0**
Line 53: **\$1,300**
Line 54: **\$1,067**
Line 55: **\$233**
Line 64: **\$233**

TEST #25 - IRS scenario

FORMS REQUIRED: FORM 1040, SCH A, SCH B, SCH D, FORM 6251,
FORM 8801

INFORMATION RETURNS ATTACHED:

ENTRIES NOT REQUIRING FORMS: FORM 1040, LINE 7: 7000 TAXABLE SCHOLARSHIP
LINE 65 1000

STATEMENTS:
SCH B, LINE 1
SCH B, LINE 5
SCH D, LINE 1

OTHER:

THIRD PARTY DESIGNEE: NONE

PREPARED BY:

TAXPAYER: NAME: TEST O OLYMPICS	SSN: 400-00-1025
DOB: 04-21-1957	OCCUPATION: INVESTMENT SPECIALIST
DISABLED: NO	PRES ELEC FUND: YES
DAYTIME PHONE: 404-555-1020	BLIND: NO

CHECK DIGITS FROM IRS LABEL: OT

ADDRESS: 121 TORCH ST
ATLANTA, GA 30301

FILING STATUS: QUALIFYING WIDOW(ER) **LINE 6d:** 2
YEAR SPOUSE DIED: 2004

DEPENDENT INFORMATION:

NAME	AGE	SSN	RELATIONSHIP	# MO	CHILD TAX CR
WENDY OLYMPICS	9	400-55-3025	DAUGHTER	12	X

SCHEDULE A:

LINE 1:	18000	
LINE 5a:	X	
LINE 5:	1500	(STATE ESTIMATED TAXES PAID)
LINE 6:	1750	
LINE 7:	500	
LINE 10:	9300	
LINE 12:	2500	
LINE 15:	5200	(NOTE: ALL DONATIONS MADE PRIOR TO 8/28/2005)
LINE 21:	825	
LINE 22:	100	(SAFE DEPOSIT BOX)
	1200	(INVESTMENT EXPENSE)

SCHEDULE B:**PART I:****LINE 1:**

PAYER NAME	AMOUNT	
LAST CITIZENS	950	(ACCRUED)
CBA BANK	3200	(NOMINEE)
MYPLACE	1255	(TAX-EXEMPT)
AMERICAN FINANCE	1770	(OID ADJUSTMENT)
MUNICIPAL INT	2444	(TAX-EXEMPT)
PAB (AFTER 8/7/1986)	12000	(TAX-EXEMPT)
MIDDLE UNION	2575	
NOWBANK	7800	
FIRST BANK	1200	
SECOND BANK	2600	
THIRD BANK	3650	
SIXTH BANK	4160	
SEVENTH BANK	63	
EIGHTH BANK	44	
NINTH BANK	129	
TENTH BANK	261	

PART II:**LINE 5:**

PAYER NAME	AMOUNT	
ABC CORP	1450	(QUALIFIED)
DEF CORP	1475	(QUALIFIED)
GHI CORP	1260	(QUALIFIED)
JKL CORP	1850	(QUALIFIED)
MNO CORP	2500	(QUALIFIED)
PQR CORP	550	(QUALIFIED)
STU CORP	425	(QUALIFIED)
VWX CORP	350	(QUALIFIED)
YZZ CORP	575	(QUALIFIED)
1 ST CO	555	(QUALIFIED)
2ND CO	933	(QUALIFIED)
3 RD CO	975	(QUALIFIED)
4TH CO	125	(QUALIFIED)
5TH CO	28	(QUALIFIED)
6TH CO	290	(QUALIFIED)
7TH CO	390	(QUALIFIED)
8TH CO	599	(QUALIFIED)
9 TH CO	47	(QUALIFIED)
KIDDIE INVESTMENTS	430	(NOMINEE)
MULTI INVESTORS	1789	(NON-QUALIFIED)

PART III:**LINE 7a:** NO**LINE 8:** NO

HAWAII TEST CASE #17**SCHEDULE D:****PART I:**

LINE 1:	(a)	(b)	(c)	(d)	(e)
	ABC	01-25-2005	01-31-2005	5000	2000
	DEF	03-24-2004	02-05-2005	10000	3000
	GHI	02-28-2005	05-06-2005	10000	9000
	JKL	04-29-2005	11-17-2005	7000	4000
	MNO	05-23-2004	05-05-2005	15000	13000
	STOCK OPTION	12-15-2004	10-31-2005	EXPIRED	1325

PART II:

LINE 8:	(a)	(b)	(c)	(d)	(e)
	PQR	12-02-2002	03-16-2005	15000	16600
	STU	08-14-2001	06-17-2005	2575	2000
	50 SH WERGONE	VARIOUS	WORTHLESS	0	2500
	VWX	INHERIT	06-27-2005	8100	8500
	RUG	03-27-1987	08-15-2005	25000	3000

NOTE: THE RUG IS CONSIDERED A COLLECTIBLE AND THEREFORE SHOULD BE TAXED AT THE 28% RATE GAIN.

LINE 13(f): 515 (FROM MULTI INVESTORS)

LINE 18: 22016 (NOTE: 22000 GAIN ON RUG, 16 LINE 13 CAPITAL GAIN DIST FROM MULTI INVESTORS)

LINE 19: 99 (FROM MULTI INVESTORS)

FORM 6251:**PART I:**

LINE 2: 1973
LINE 3: 3750
LINE 5: 547
LINE 11: 12000

FORM 8801:**PART I:**

LINE 1: 35000
LINE 2: 34100
LINE 11: USE "ALL OTHERS" CALCULATION
LINE 14: 1500

PART II:

LINE 16: 3000

ETD TRANSMISSION:**FORM 4868:**

LINE 4: 1291
LINE 5: 1000
LINE 6: 291
LINE 7: 1500

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040

FORM 1040

First Name, MI & Last Name:	(TEST O OLYMPICS)
Social Security Number:	(400-00-7925)
Home Address:	(1221 KAPIOLANI BLVD)
City, State, and Zip:	(HONOLULU, HI 96814)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(YES)
Filing Status:	(QUALIFYING WIDOWER)
YEAR SPOUSE DIED	2004
Dependent #1 Name:	(WENDY OLYMPICS)
Social Security Number:	(400-55-3025)
Relationship:	(DAUGHTER)
Qualifying child for child tax credit:	(X)
Number of boxes checked on 6a and 6b:	(1)
Number of children who live with you:	(1)
Total number in box 6d:	(2)
Line 7 Total wages:	(7000)
Line 8a Taxable interest:	(22482)
Line 8b Tax-exempt interest:	(15699)
Line 9a Ordinary dividends:	(16166)
Line 9b Qualifying dividends:	(14377)
Line 13 Capital gain or (loss):	(33265)
Line 22 Total income:	(78913)
Line 37 Adjusted Gross Income:	(78913)
Line 38 Amount from line 37:	(78913)
Line 40 Itemized or standard deduction:	(33379)
Line 41 Subtract line 40 from line 38:	(45534)
Line 42 Multiply \$3200 by the total number of exemptions on line 6d:	(6400)
Line 43 Taxable income:	(39134)
Line 44 Tax:	(3705)
Line 46 Add lines 44 and 45:	(3705)
Line 52 Child tax credit:	(800)
Line 55 Other credits:	(1614)
Line 55b Form 8801	X
Line 56 Total credits:	(2414)
Line 57 Subtract line 56 from line 46:	(1291)
Line 63 Total tax:	(1291)
Line 65 Estimated tax payments and overpayment applied:	(1000)
Line 71 Total payments:	(1000)
Line 75 Amount you owe:	(291)
Third party designee:	(NO)
Daytime phone number:	(808-555-1020)
Taxpayers occupation:	(INVESTMENT SPECIALIST)

Hawaii Test Case #18 (Based on the modified 2005 IRS Test #36)**Attachments:**

Hawaii Form N-15

Taxpayer name: TEST Y INSIGHTFUL
 Taxpayer SSN: 400-00-7956

Hawaii changes to IRS test:

Taxpayer is a part-year resident. Taxpayer became a resident of Hawaii on July 1, 2005.

All form(s) for primary taxpayer:

Social Security number changed to Hawaii test designation:
400-00-7956

Address changed to Hawaii address:
47-578 PUAPOO PL
KANEOHE, HI 96744

1099R(1), 1099R(2)

Line 11 State changed to Hawaii: **HI**

1099R(1)

Add Box 10 State tax withheld: \$100

Line 12 State distribution changed to: **\$8,000**

Interest and pension income allocated to Hawaii during period of residency (July 1, 2005 - December 31, 2005). IRA distribution taken on June 29, 2005.

Note: For purposes of this test, the taxpayer will not be required to attach federal Form 1040A - Schedule 1 to the Hawaii income tax return since the taxpayer would not be able to file their Hawaii income tax return electronically if federal Form 1040A - Schedule 1 is attached.

State Return Details:**FORM N-15:**

Line 8	Interest income:	Col. A: \$12,000	Col. B: \$6,000
Line 15	IRA distribution:	Col. A: \$100	Col. B: \$0
Line 16	Pensions and annuities:	Col. A: \$8,000	Col. B: \$4,000
Line 36	Adjusted gross income:	Col. A: \$20,100	Col. B: \$10,000
Line 37	Ratio of Hawaii AGI to total AGI:	0.50	
Line 40a	Standard deduction:	\$1,900	
Line 40b	Prorated standard deduction:	\$950	
Line 42a	Exemptions:	\$8,040	
Line 42a	Disability:	spouse disabled	
Line 42b	Prorated exemptions:	\$4,020	
Line 43	Taxable income:	\$5,030	
Line 44	Tax liability:	\$89 (from tax table)	
Line 47	Taxes:	\$100	
Line 57	Overpaid:	\$11	
Line 60a	School repair contribution:	no	
Line 60b	Library contribution:	no	
Line 60c	Domestic violence contribution:	no	
Line 62	Refund:	\$11	
No designee			
Hawaii Election Campaign Fund:		no	

HAWAII TEST CASE #18

TEST #36- TO BE USED ONLY FOR ON-LINE FILING TESTING - IRS scenario
(Taxpayer's SSN has been changed for the IRS test)

FORMS REQUIRED: FORM 1040A, SCH 1

INFORMATION RETURNS ATTACHED: FORM 1099R (2)

ENTRIES NOT REQUIRING FORMS: FORM 1040A, LINE 14a: 23000
(TAXPAYER 12000, SPOUSE 11000)

STATEMENTS:

OTHER:

THIRD PARTY DESIGNEE: NONE

TAXPAYER: NAME: TEST Y INSIGHTFUL
DOB: 03-15-1941
DISABLED: NO
DAYTIME PHONE: NOT GIVEN

SSN: 400-00-1056
OCCUPATION: RETIRED
PRES ELEC FUND: NO
BLIND: NO

SPOUSE: NAME: IRENE K INSIGHTFUL
DOB: 05-12-1938
DISABLED: NO

SSN: 400-00-2036
OCCUPATION: RETIRED
PRES ELEC FUND: NO
BLIND: YES

CHECK DIGITS FROM IRS LABEL: CI

ADDRESS: 512 HOWARD DR
WINTER PARK, FL 32789

FILING STATUS: MARRIED FILING JOINT

LINE 6d: 2

SCHEDULE 1:

PART 1:

LINE 1: CORPORATE BONDS 12000

ETD TRANSMISSION:

FORM 4868:

LINE 4: 753

LINE 5: 0

LINE 6: 753

LINE 7: 753

ON-LINE SELF-SELECT PIN INFORMATION:

JURAT/DISCLOSURE VERSION INDICATOR: A
PRIMARY TAXPAYER SIGNATURE: 19360
SPOUSE SIGNATURE: 19340

AUTHENTICATION RECORD:

PRIMARY PRIOR YEAR AGI: 26500
PRIMARY DATE OF BIRTH: 03-15-1941
SPOUSE PRIOR YEAR AGI: 26500
SPOUSE DATE OF BIRTH: 05-12-1938
TAXPAYER SIGNATURE DATE: 02-12-2006
PIN TYPE CODE: 0

TRANA DATA: SEQ 0170: TRANSMISSION TYPE CODE: 0

PATS.PATS.PATS.PATS.PATS.PATS.PATS.PATS

SUMMARY RECORD DATA: SEQ 0190: IP ADDRESS:

SEQ 0200: IP DATE: 20060212
SEQ 0210: IP TIME: 110700
SEQ 0220: E-MAIL INDICATOR: N

IRS FEDERAL RETURN DETAILS: (CHANGES FOR HAWAII ARE BOLDED)

FORMS INCLUDED: FORM 1040A, FORM 1099-R (2)

FORM 1040A:

First Name, MI and Last Name:	(TEST Y INSIGHTFUL)
Social Security Number:	(400-00-7956)
Spouse's First Name, MI, and Last Name:	(IRENE K INSIGHTFUL)
Spouse's Social Security Number:	(400-00-2036)
Home Address:	(47-578 PUAPOO PL)
City, State, and Zip:	(Kaneohe, HI 96744)
Do you want \$3.00 to go to the Presidential Campaign Fund:	(NO)
If filing joint, does Taxpayer's spouse want \$3.00 to go to this fund:	(NO)
Filing Status:	(MARRIED FILING JOINTLY)
Number of boxes checked on 6a and 6b:	(2)
Total number in box 6d:	(2)
Line 8a Taxable interest:	(12000)
Line 11a Total IRA distributions:	(700)
Line 11b Taxable amount:	(100)
Line 12a Total pensions and annuities:	(15000)
Line 12b Taxable amount:	(12000)
Line 14a Social security benefits:	(23000)
Line 14b Taxable amount:	(1800)
Line 15 Total income:	(25900)
Line 21 Adjusted gross income:	(25900)
Line 22 Amount from line 21:	(25900)
Line 23a Spouse born before 1/2/1941:	(X)
Spouse is blind:	(X)
Total number of boxes checked:	(2)
Line 24 Standard deduction:	(12000)
Line 25 Subtract line 24 from line 22:	(13900)
Line 26 Multiply \$3200 by the total number of exemptions on line 6d:	(6400)
Line 27 Taxable income:	(7500)
Line 28 Tax:	(753)
Line 36 Subtract line 35 from line 28:	(753)
Line 38 Total tax:	(753)
Line 43 Total payments:	(0)
Line 47 Amount you owe:	(753)
Third party designee:	(NO)
Taxpayer's occupation:	(RETIRED)
Spouse's occupation:	(RETIRED)
Taxpayer PIN:	(19360)
Taxpayer signature date:	(02-12-2006)
Spouse PIN:	(19340)

HAWAII TEST CASE #18

Form 1099-R #1:

Payer's name address and zip code:	(THEME PARK PENSION PLAN) (1 BUENA VISTA WAY) (ANAHEIM CA 92812)
Payer's identification number:	(33-4234444)
Recipient's social security number:	(400-00-2036)
Recipient's name (first, mi, last):	(IRENE K INSIGHTFUL)
Recipient's street address:	(47-578 PUAPOO PL)
Recipient's city state and zip code:	(KANEHOE, HI 96744)
Box 1 Gross distribution:	(15000)
Box 2a Taxable amount:	(12000)
Box 7 Distribution code:	(7)
Box 10 State tax withheld:	(100)
Box 11 State/Payers state no:	(HI 330011)
Box 12 State distribution:	(8000)

Form 1099-R #2:

Payer's name address and zip code:	(BIG BROKERS) (12 WALL STREET) (NEW YORK CITY NY 10005)
Payer's identification number:	(13-4433221)
Recipient's social security number:	(400-00-2036)
Recipient's name (first, mi, last):	(IRENE K INSIGHTFUL)
Recipient's street address:	(47-578 PUAPOO PL)
Recipient's city state and zip code:	(KANEHOE, HI 96744)
Box 1 Gross distribution:	(700)
Box 2a Taxable amount:	(100)
Box 7 Distribution code:	(7)
Box 7 IRA/SEP/SIMPLE:	(X)
Box 11 State/Payers state no:	(HI 132143)
Box 12 State distribution:	(100)